

MUNICIPAL DEPARTMENT.

MUNICIPAL

RESOLUTION

REVIEWING

**THE REPORTS ON THE WORKING OF
MUNICIPALITIES IN BENGAL**

DURING THE YEAR

1894-95.

Calcutta:

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1895.

MUNICIPAL DEPARTMENT.

MUNICIPAL—No 4407M.

CALCUTTA, THE 11TH DECEMBER 1895.

FROM H. H. RISLEY, Esq, C I E,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

SIR,

I AM directed to submit, for the information of the Government of India, the accompanying copy of a Resolution recorded by the Lieutenant-Governor on the working of Municipalities in Bengal during the year 1893-94, together with Statistical Tables Nos. I, II and III, prescribed under Home Department Resolutions No. ¹ $\frac{\text{Mucpl}}{63-64}$, dated 31st May 1890, and No. ¹ $\frac{\text{Mucpl}}{68-79}$, dated 23rd July 1891. Table No. IV is blank as no octroi duties are levied in Bengal.

2. In accordance with the orders of the Government of India, contained in Mr. Lyall's letter No. 32, dated the 19th April 1894, the balances of the several Municipalities have been verified by the Accounts Department, there being a difference in one case only, which Municipality concerned has been requested to rectify. As only a banking account is kept at the treasury in the case of Municipalities, and no detailed accounts are submitted by them to the Accountant-General, that officer has been able to certify to the correctness of only the total amount paid into and drawn from the treasury on account of each Municipality, and not of the details of receipts and expenditure in each case.

3. The report on the working of the Calcutta Municipality has already been submitted to the Government of India, with the Lieutenant-Governor's Resolution thereon.

I have the honour to be,

SIR,

Your most obedient servant,

H. H. RISLEY,

Secretary to the Government of Bengal.

MUNICIPAL DEPARTMENT

MUNICIPAL

CALCUTTA, THE 9TH DECEMBER 1895

RESOLUTION.—No. 4387M.

READ—

The Reports from the several Commissioners of Divisions on the working of Municipalities in the Lower Provinces of Bengal (except Calcutta) during the year 1894-95.

Read again—

The Resolution reviewing the Divisional Commissioners' reports on the working of Municipalities during the year 1893-94

THE following Resolution reviews the reports submitted by Commissioners of Divisions on the working of Municipalities in Bengal during the year ending on the 31st March 1895. Five of the reports were sent in punctually, those from Dacca and Rajshahi were a few days late, the Presidency report was three weeks and the Burdwan report about five weeks behind time. The Commissioner of the last-named Division explains that this was due mainly to the failure of the important Municipalities of Howrah and Hooghly to submit their reports in proper time. The Government of India attach much importance to the punctual submission of the Provincial Resolution, and the Lieutenant-Governor desires that District Officers will endeavour in future to induce the Municipalities in their districts to send in their reports in good time.

2. *Number of Municipalities, Population and Rate-payers.*—The number of Municipalities—146—remained unchanged. The table in Appendix A shows the date of establishment of each Municipality, the population within municipal limits, and the number of rate-payers in each. The population under municipal administration according to the Census of 1891—no allowance being made for subsequent increase—was 2,725,434, against 2,727,620 in the previous year, the small decrease being due to the re-adjustment of the boundaries of certain Municipalities in the Patna Division.

3. The number of rate-payers was 459,750, or 4,210 less than in 1893-94, and their percentage to the total municipal population 16·8, against 17·0 in the previous year. The decrease occurred in the Burdwan, Presidency, Patna, and Bhagalpur Divisions, and appears to have been mainly due to the system, which was prescribed last year, of counting actual rate-payers and not holdings. In Cuttack the number increased by 1,404, owing to the practice in former years of treating as rate-payers only persons who paid house-tax. The instructions given last year seem on the whole to have been complied with, and the statistics of rate-payers, having now been corrected and compiled on a uniform principle, will in future years be some test of the activity of Municipal Commissioners in revising their lists of assesses.

4. *Results of elections held during the year.*—General elections were held in the Municipality of Hazaribagh and in Kharar, in the district of Midnapore. Elections were also held in two wards of the Darbhanga Municipality owing to certain irregularities in the general elections held towards the close of the

previous year, with the result that the same gentlemen who were returned at the previous election were re-elected without a contest. Both at Hazaribagh and Kharar only one ward election was contested, the percentage of voters who attended being 43·2 and 12·3 per cent., respectively, of the number entitled to vote. There were in all 50 bye-elections, of which only 12 were contested; the percentage of attendance of voters in the contested cases varied from 52·7 at North Dum-Dum to 4·6 at Baduria, both in the 24-Parganas district. Only in five instances did the electors fail to choose a Commissioner, and in two cases the full number of Commissioners was not elected. This was due to the omission to nominate candidates within the prescribed time. The vacancies were filled by appointment under section 16 of the Act. Great interest appears to have been displayed in the bye-elections held in the Municipalities of North Dum-Dum, Raniganj, Santipur, and Darbhanga.

5. *Constitution of Committees.*—The following table shows for each Division how the Municipal Committees were constituted, and compares the percentages of the total figures for each class with those of the previous year.—

NAME OF DIVISION	NUMBER OF MEMBERS.				RACE		OCCUPATION OR PROFESSION								
	Ex-officio	Nominated	Elected.	Total	Europeans.	Natives.	Government servants.	Zamindars and land-holders.	Pleaders and mukhtars.	Planters.	Merchants, traders and money-lenders.	School-masters (other than Government employes)	Medical practitioners	Government pensioners.	Unspecified.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Burdwan	2	140	224	360	27	339	56	78	80	1	50	24	20	10	29
Presidency		227	338	565	18	545	88	178	73		72	32	30	54	58
Rajshahi		87	108	195	41	144	41	30	49	9	17	2	13	5	19
Dacca		114	112	226	8	218	36	48	70		17	12	8	4	31
Chittagong	1	32	40	73	8	65	16	12	24		8	3		1	9
Patna	...	176	103	279	45	324	60	116	83	3	45	0	8	2	37
Bhagalpur		74	94	168	23	145	26	38	30	2	17	2	4	6	43
Orissa		41	34	75	5	70	23	14	25		2	3		3	5
Chota Nagpur		75	40	115	19	96	28	14	35		15	3	1	4	15
Total	3	966	1,171	2,140	124	1,946	372	528	479	14	252	87	93	69	246
Percentage on total	1	45 1	54 7		9 0	90 9	17 3	24 6	22 3	6	11 7	4 6	4 3	3 3	11 4
Ditto for 1893-94		45 2	54 7		9 0	90 9	16 8	24 3	22 8	6	11 3	5 1	3 9	3 1	11 7

For the Province as a whole the composition of the Committees is unaltered. Looking to Divisional figures, however, in Burdwan the proportion of medical practitioners rose from 3·2 to 7·9 per cent., and that of school-masters (other than Government servants) fell from 11·7 to 7·9 per cent. In the Presidency there was an increase in the representation of Government servants (1·6), and merchants, traders and money-lenders (2·8), most of the other heads showing a decrease. In Chittagong the proportion of members of the trading class fell from 15·1 to 10·9, while the number of seats held by Government servants and the unspecified rose to a corresponding extent. In the Patna Division the representation of the landed interests increased by 2·5 per cent., and that of the legal profession fell off from 27·0 to 25·2 per cent. In the Orissa Division the number of zamindars and landlords serving as Municipal Commissioners rose from 9 to 14, whilst that of Government servants fell off from 26 to 23. Lawyers held most seats in Chota Nagpur (30·4 per cent.), Orissa (33·3), Chittagong (32·9) and Dacca (31·0), and fewest in the Presidency Division (12·9); the landed interest was most largely represented in the Presidency (31·6) and Patna (31·4); and the trading element was strongest in Burdwan (16·1), Chota Nagpur (13·0), Presidency (12·7), and Patna (12·1), and weakest in Orissa (2·6).

6. *Attendance at meetings.*—The results of the year show an improvement both as to the number of meetings and the attendance of the Commissioners at them. There were in all 2,663 meetings held during the year against 2,359 in 1893-94. Of these, 225 meetings, or 8·4 per cent., were unsuccessful or adjourned, as against 206, or 8·7 per cent., in the previous year. The Sherpur Municipality in the Mymensingh district held the largest number of meetings, viz. 42, of which 8 had to be adjourned; Cossipur-Chitpur comes next with

39, which were all successful. In 1893-94 twenty-five Municipalities held more than 20 meetings, and 24 had less than 12 meetings; but during the year under review 48 Municipal Boards met more than 20 times, and only 12 failed to hold at least one meeting a month. Conspicuous among the latter are the important townships of Gaya (population 80,383), Darbhanga (population 73,561), and Jamalpur in Monghyr (population 18,089). Although there is an element of truth in the remark of the Commissioner of the Rajshahi Division that the disposition on the part of Municipal Commissioners to hold frequent and crowded meetings by no means indicates a corresponding energy in actual work, still on the whole experience tends to show that the holding of meetings with reasonable frequency is the best, if not the only means of keeping up an active interest in municipal business; and in any case the statutory provision requiring the Commissioners to meet at least every month ought not to be disregarded. In future the reasons for not meeting monthly should be fully explained. The Commissioners of Muzaffarpur, Purnea, Rangpur and Hazaribagh also held a comparatively small number of meetings. The smallest number of meetings were held in Jagdispur (7), Jhalda (5), and Chanduria (4). Of these, the Municipality of Jhalda has been abolished with effect from 1st April 1895, and a proposal to abolish the last-named Municipality is also under the consideration of Government.

7. In 96 towns, as against 93 in 1893-94, more than one-half the number of Commissioners on the average attended each meeting. The highest percentage of attendance was 80.0 at Rajpur, where the Commissioners held 20 successful meetings, while Cossipore-Chitpur stands second with a percentage of 77.6 at 39 meetings, all of which were successful. In three towns less than one-third of the Commissioners attended the meetings; but among these were the important Municipalities of Patna and Darbhanga and the small town of Baduria in the 24 Parganas. Patna shows the worst results in the Province in this respect, the attendance falling as low as 13.6 at 16 meetings, while Darbhanga shows a percentage of 27.2 at 10 meetings.

8. *Ward Committees.*—There were Ward Committees in 20 towns, against 24 of the previous year, and the weight of opinion seems on the whole to be adverse to them. The difficulty is to arrive at a suitable division of duties between them and the main body of Commissioners. If large powers are given to the Ward Committees they are apt to absorb the functions of the Municipal Executive and to act independently where uniformity should be aimed at, while on the other hand if the duties entrusted to them are trivial they lose interest in their work, and do nothing. The Lieutenant-Governor is disposed to think that the best results are likely to be attained by a combination of the two possible alternatives referred to in last year's Resolution. The Ward Commissioners might be placed in general executive charge of the wards for which they are elected, and at the same time Sub-Committees might be formed for the purpose of dealing with specific subjects, such as finance, dispensaries, schools, markets, sanitation, and the like. Where the Commissioners take a real interest in their work this system would ensure that all questions would be fully discussed from several points of view, would promote uniformity of administration in the various wards, and assist the general body of Commissioners in arriving at a decision on questions referred to them in meeting. The system of placing Commissioners in charge of the wards which they represent was in force in 39 towns, and is reported to have worked satisfactorily in many places. The policy adopted at Ranchi was to divide the town into as many blocks as there are Commissioners, both elected and appointed, each block being placed in charge of a Commissioner for the purpose of inspection. At Nator the Municipal Commissioners were put in executive charge of the works done in their respective wards, and all bills for works had to be certified by the supervising Commissioner before any payment was made. In the Burdwan Division sub-committees were formed during the year in thirteen Municipalities for working out the details of important questions before their submission to special or general meetings for final decision. The Commissioner thinks that this practice greatly conduces to the despatch of business. In the Purulia Municipality there were six standing sub-committees, which are reported to have given much assistance to the Chairman and Vice-Chairman, and three similar sub-committees were formed in Chaibassa.

9. *Assessments and Taxation.*—The rate on holdings was in force in thirty-five towns, and a tax on persons, according to their circumstances and property, was levied in the remainder, Government property being assessed to the rate on holdings. In 21 towns the tax on holdings was assessed at the maximum rate allowed by the law; the names of the remaining 14 towns and

Name of Municipality.	Rate of tax Rs.	Name of Municipality	Rate of tax. Rs.
Hooghly and Chinsura	6½	Narayanganj	6½
Howrah	7½*	Patna	7½*
Krishnagar	6	Monghyr	6½
Ranaghat	6½	Jamalpur	7
Santipur	6½	Bhagalpur ..	7
Darjeeling	6*	Purnea	6
Dacca	8*	Sahibganj	5

* The legal maximum in these places is 10 per cent on the annual value of holdings, and for the rest of the municipalities in the province it is 7½ per cent

the rate at which the tax was levied in them are shown in the margin. The maximum for Howrah and Patna was raised from 7½ to 10 per cent., under Bengal Act IV of 1894, which came into force in August 1894, and no steps have as yet been taken to enhance the rate.

Two places—Krishnagar and Monghyr—have raised the rate

to 7½ per cent. since the close of the year, in order to carry out drainage schemes, and the Lieutenant-Governor trusts that all the towns shown in the table will follow this good example if they need an increase of income to enable them to carry out similar useful projects. Dacca and Bhagalpur are in urgent need of money for the extension of their water-works, and the Commissioners of the former town have recently been informed that their application to consolidate their existing loans and to incur a fresh loan will not be favourably considered until the rate of taxation is raised to the maximum of 10 per cent., as it is unreasonable that a Municipality, which escapes a water-rate, whilst it enjoys the benefits of a supply of filtered water, should not levy house-tax at the maximum rate, so as to meet the charges for maintenance and interest on loans. The tax on persons, which is in force in 111 municipalities, was levied at rates varying from ¼ per cent. on the estimated income of the assessee, as in the Ghatal Municipality, to 2 per cent. at Sonamukhi. In some places there is no fixed rate, the assessment being fixed arbitrarily in each case.

10. The incidence of taxation per head of municipal population varied between Rs. 4-6-7 in the Darjeeling Municipality and 2 annas 11 pies in the small Municipality of Ramjibanpur in the Midnapore district. The average for the whole Province (excluding Calcutta) rose from 12 annas 9 pies in the previous year to 13 annas and 7 pies. In 31 towns, as against 28 in the previous year, the incidence of taxation exceeded one rupee. All of these are in Bengal Proper, whilst in the Divisions of Patna, Bhagalpur, Orissa and Chota Nagpur not a single town attains to this standard of taxation. On the other hand, in the Rajshahi Division, which has the highest average incidence in Bengal, taxation is nowhere less than one rupee a head, except in Rangpur, where the rate is ten annas and ten pies. In 62 towns, as against 68 in the previous year, the incidence of taxation was less than 8 annas per head. The following important towns, which form the head-quarters of districts, continue to be lightly taxed.—

Name of Municipality	Incidence of taxation				Name of Municipality.	Incidence of taxation.			
	1893-94.		1894-95			1893-94.		1894-95.	
	As.	P.	As.	P.		As.	P.	As.	P.
Bankura	6	10	7	3	Balasore	8	6	9	5
Gaya	9	6	9	10	Hazafibagh	5	5	5	1
Arrah	7	0	7	2	Ranchi	9	2	8	7
Darbhanga	5	8	5	3	Daltonganj	6	1	6	1
Chapra	7	5	7	3	Purulia	9	4	12	3
Motihari	8	0	8	0	Chaibassa	6	7	6	2
Puri	13	8	12	8					

There was a satisfactory increase in taxation in the Municipalities of Muzaffarpur, Monghyr and Purulia.

11. The incidence of taxation, low as it is generally, would be further reduced if the large amount of taxes paid by Government on State buildings were excluded

from the calculations. The following interesting figures, collected by the Commissioner of Dacca, show what a large proportion of the income from taxation in some of the municipalities in his Division is derived from the State :—

NAME OF MUNICIPALITY.	Population	Taxation of all kinds	Taxes paid by Government for State buildings.	Percentage of assessment of tax on Government buildings to total taxation (column 4 on column 3).
1	2	3	4	5
		Rs.	Rs.	
Dacca .	82,321	1,12,915	5,675	5 0
Narainganj	17,715	38,843	1,923	4 9
Nasirabad .	11,555	26,722	4,002	14 9
Netrokona .	9,821	3,345	171	5 0
Tangail ...	17,973	5,500	536	9 7
Faridpur .	10,774	9,853	1,829	18 5
Madaripur .	13,772	7,562	658	8 7
Barisal .	15,482	21,899	4,119	18 8
Pirojpur .	12,246	5,273	355	6 7
Patuakhali .	4,885	2,337	185	7 9
Total for all Municipalities	255,026	2,62,646	19,878	7 5

The Lieutenant-Governor fully agrees with the following remarks of the Commissioner of Dacca on the state of things disclosed by the above statistics .—

“That on the whole Government pays 7 5 per cent of these taxes rising in Barisal to 18 8 per cent, is the most striking feature of municipal administration in this Division. In Nasirabad, Faridpur, and Barisal the general tax-payer contributes rather more than he can afford towards Municipal Government, especially when it is remembered that, if he be a native of the district, he also contributes something through the District Board ”

The Commissioner of Patna raises the further point that the incidence of taxation, as now calculated on sub-columns 5 to 12 of Statement II, exaggerates the burden borne in so far as it includes the income derived from both on ferries, water-rate and conservancy, and suggests that a column should be added to show separately the incidence of the house and personal taxes which would represent more truly what the residents in towns contribute to the cost of municipal administration generally, as distinguished from payments for special services such as water-supply and the cleansing of latrines.

12. General or partial revisions of assessment came into force in 69 towns, and resulted in an increase of income in all but 12 cases. The best financial results were obtained in the towns mentioned in the margin. In the town of Bihar, in the Patna district, a revision made by a paid assessor, which came into force on the 1st April, added Rs. 3,291 to the tax on persons and Rs. 3,000 to the latrine tax. The largest decrease was in Midnapore (Rs. 1,041) and Revelganj (Rs. 492). The reason assigned for the decrease in Midnapore is that about 572 dilapidated holdings, which had been assessed before, were struck off the list of holdings at the present

Name of town	Amount of increase
	Rs.
Ghatal	1,041
Kharar	601
Debhatta	682
Darjeeling	5,230
Jamalpur (Mymensingh)	1,614
Madanpur	945
Patna	8,918
Tikari	867
Siwan	598
Muzaffarpur	6,102
Sitamarhi	1,253
Monghyr	2,064
Ballasore	1,100

assessment, which was made by the Commissioners themselves. At Revelganj the decrease was mainly due to the destruction of several *golas* in the town by fire.

The Commissioner of the Patna Division found, on inspecting the Chapra Municipality in December 1894, that the municipal finances were in a hopeless condition; the cash balance at the time was only Rs. 148, whilst the total amount of the unpaid bills was Rs. 11,206, of which nearly Rs. 4,000 were due on account of the year 1893-94. The Commissioners proposed to meet the deficit by borrowing Rs. 8,000, and by curtailing expenditure on road-watering, lighting and salaries. Mr. Forbes disapproved of the proposal and, being of opinion that the town was much under-assessed, and that the results of the revision that had been effected were quite inadequate, suggested the employment of a salaried assessor to revise the assessment of the town with the object of increasing taxation and restoring the credit of the Municipality. The Commissioners declined to act upon this advice, and the matter being then laid before Government, the Lieutenant-Governor was constrained to issue an order under Section 111A of the amended Municipal Act, calling upon the Commissioners to revise the assessment. A salaried assessor has since been appointed, and it will depend upon the results of his assessment and upon the manner in which it is dealt with by the Municipal Commissioners whether any and what further action is taken by Government to restore order in the affairs of this Municipality.

13. *Demands, collections, remissions and outstandings on account of taxes.*— Under these heads the following statement compares the totals for the three years 1892-93, 1893-94 and 1894-95 —

YEAR	DEMAND			COLLECTIONS						REMISSIONS				
	Arrear	Current	Total	Arrear	Current	Total	Percentage of column 5 on column 2	Percentage of column 6 on column 3	Percentage of column 7 on column 4	Arrear	Current	Total	Percentage of column 13 on column 4	Out standing balance
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1892-93	Rs. 4,21,006	Rs. 23,54,076	Rs. 28,75,082	Rs. 2,05,052	Rs. 18,00,231	Rs. 21,25,283	02.9	82.5	70.4	Rs. 05,910	Rs. 58,840	Rs. 1,22,750	4.5	Rs. 4,25,643
1893-94	4,27,680	22,81,279	27,08,959	2,43,143	18,60,620	21,03,762	56.8	81.5	77.6	59,412	50,372	1,10,784	4.3	4,86,212
1894-95	4,93,558	23,71,593	28,65,151	3,74,419	10,70,277	24,50,696	55.6	83.3	78.5	96,983	58,144	1,55,127	5.4	4,59,325

Along with an increase in the total demand there has been an improvement of about two per cent. in the collection of the current demand, whilst the collection of arrears has fallen off by 1.2 per cent. as compared with the previous year, and 7.3 per cent. as compared with the results of the year 1892-93. The outstanding balance is smaller than in the previous year, but this is due mainly to the enormous remissions allowed during the year, which in the case of arrears demands were as high as 19.6 per cent. of the demand, against 13.9 per cent. in the previous year.

14. The table below shows the percentages of collection attained by the municipalities in each Division as compared with the previous year —

PERCENTAGE OF TOTAL COLLECTIONS ON TOTAL DEMAND	NUMBER OF MUNICIPALITIES																			
	Burdwan		Presidency		Rajshahi		Dacca		Chittagong		Patna.		Bhagalpur		Orissa.		Chota Nagpur.		Total	
	1893-94.	1894-95	1893-94	1894-95	1893-94	1894-95	1893-94	1894-95	1893-94	1894-95	1893-94	1894-95	1893-94	1894-95	1893-94	1894-95	1893-94	1894-95	1893-94	1894-95
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
From 90 to 99.9 per cent	11	8	7	7	5	8	9	9	3	3	17	15	4	5	2	2	1	1	58	58
" 80 to 89 "	4	6	8	5	5	2	5	8	1	2	5	6	5	3	1	3	6	4	40	39
" 70 to 79 "	5	4	10	14			3		2		3	4		2	2		1	3	27	27
" 60 to 69 "	2	3	7	10	1	1	"	"	"	"	"		1	1		"	"	1	10	16
" 50 to 49 "	3	4	4		"	"	"	"	"	"	"		1		"	"	1	"	9	4
" 40 to 49 "	1	1	1	1				"	"	"	"				"	"			2	2
Total number of Muni- cipalities.	96	96	37	37	11	11	17	17	5	5	25	25	11	11	5	5	9	9	146	146

The Dacca, Chittagong, Orissa and Rajshahi Divisions have the best results all round, and show a creditable advance on last year's collections. All the municipalities in those Divisions collected over 80 per cent. of their demands, except Rangpur, where the collections were only 64·7 per cent. of the demand. Patna and Rajshahi have the bulk of their municipalities in the first group. In the important Divisions of Burdwan and the Presidency the results are again bad. Bhadreswar in the former and Maniktala in the latter Division are placed in the lowest group of all. The latter town collected only 45·5 per cent. of its total demand of Rs. 1,00,895 or 64·3 per cent. of its current demand of Rs. 50,897, and the Commissioner rightly remarks that the Deputy Magistrate of Sealdah, Babu Shamadhub Roy, who has been Chairman since the end of 1892, ought to have set a better example of methodical and business like administration. On the general question of securing punctual collection of municipal dues, the following remarks of the Commissioner of Chota Nagpur go to the root of the matter and indicate the course of action which all municipalities should endeavour to adopt:—

"It appears to me that in the majority of the municipalities in which the collections are unsatisfactory, no attempt is made to strictly enforce the provisions of sections 118 and 121 of the Municipal Act. If the Commissioners have the bills and notices of demand written out in advance and served as soon as each quarter begins instead of allowing the collecting establishment to wait until the quarter is well advanced and impose penalties on all defaulters who choose not to pay the tax due by them within the time allowed, there can possibly be no accumulation of arrears. Once introduce the system of issuing bills and notices in the beginning of every quarter and proceed against all defaulters according to law, the collections cannot fail to be kept up to the mark, and will tend in time to become automatic."

15. In 30 towns more than 95 per cent. of the demands was collected

Percentage of collections		Percentage of collections.		during the year, and among them the results of the 11 municipalities named in the margin show what can be done by careful administration. In all these places the collections exceed 98 per cent, whilst in eight of them there was
Gaya	99 9	Kendrapara	99 1	
Jagadispur	99 7	Cox's Bazar	99 2	
Narainganj	99 4	Nalchiti	99 0	
Deoghur	99 3	Tikari	98 7	
Sonamukhi	99 2	Tamluk	98 7	
		Roserah	98 5	

no arrear at the close of the year, the remissions in every case being less than 1 per cent., except at Roserah, where these amounted to 14 per cent. The Lieutenant-Governor congratulates these municipalities on their successful management and specially commends the Commissioners of the large town of Gaya, where, with a small remission of Rs. 41, no arrear was left out of a total demand of Rs. 49,106.

16. The average percentage of remissions for the whole Province has risen from 4·3 in 1893-94 to 5·4, the increase being shared by five Divisions, the percentage being highest in the Presidency Division, where it rose from 6·1 to 9·9. There was a reduction in the remaining four Divisions, viz, Rajshahi, Patna, Orissa, and Chota Nagpur. Remissions exceeding 10 per cent. on demand were granted in the following 11 municipalities.—

Name of Municipality.	Percentage of remissions on total demands.	Percentage of outstanding balance on total demands
Midnapore	... 12·3	18 3
Maniktala	... 29 8	24 5
Baranagar	... 10 1	12 0
South Suburban	.. 11·09	25 3
South Dum-Dum	... 12 6	19 9
North ditto	... 17 4	17 2
Naihati	.. 10·2	19 6
Santipur	... 14·5	22 6
Nadia	.. 28·08	9 6
Jamalpur (Mymensingh)	.. 11·1	...
English Bazar	.. 22 6	14·1

The above figures point to the danger of a tendency to reduce large outstanding balances by wholesale remissions. Much of what was written off during the year would probably have been realised had prompt measures been taken in proper time. Municipal incomes everywhere are made up of a large number of petty sums collected from a population which comprises

a large number of poor people. Delay in collecting necessarily results in the accumulation of irrecoverable arrears, and for this reason the law makes municipal dues payable at the beginning of the quarter to which they relate and provides an effective procedure for realising them. The whole question is one of method and administration; and where the collections are bad, the fault rests with the Chairman and Vice-Chairman, who have either failed to work out, or to carry into effect, an effective system of serving bills and notices of demand, and to compel their subordinates to carry out orders with regularity and despatch and above all to account for their collections at the shortest possible intervals, if not every day.

17. *Fresh imposts levied during the year.*—In the Municipalities of Baranagar and Maniktala, in the 24-Parganas, fees were levied for the first time, under section 263 of the Bengal Municipal Act, from milkmen, cartmen, livery stable-keepers and keepers of hackney carriages, &c. The house-service tax under Part IX of the Bengal Municipal Act was imposed in parts of Maniktala, Kushtia and Kumarkhali. A water-rate was introduced at Nasirabad and Arrah, and the tax on vehicles and animals was levied in Hajipur.

18. *Income and expenditure.*—The following table shows separately for each Division the opening and closing balances, the income and the expenditure of its municipalities, during 1893-94 and 1894-95 —

NAME OF DIVISION	Opening balance		Income during the year		Total fund available for expenditure		Total expenditure		Closing balance.	
	1893-94	1894-95	1893-94	1894-95	1893-94	1894-95	1893-94	1894-95	1893-94	1894-95
1	2	3	4	5	6	7	8	9	10	11
Burdwan	Rs 72 163	Rs 89 406	Rs 7 40,319	Rs 12,61 306	Rs 8,12,482	Rs 11,00,772	Rs 7,71 766	Rs 12,55 494	Rs 40 716	Rs 45,278
Presidency	1,17,587	1,73 450	6 24,975	0, 32,401	7 42 522	8,05,820	5 67,785	6 86,084	1,74 757	1,19,796
Rajshahi	40 340	30 179	3,16,076	4,05,889	3 65 410	4 45 028	3,26,275	3 56 403	39,141	84,535
Dacca	36 190	25,916	3,54 684	3,45 272	3,00,883	3,74 168	3,04,963	3,46,989	25 920	27,179
Chittagong	9,909	50,808	1,18,199	83,000	1,28,108	1,33 806	77,202	1,14,785	50,906	19,021
Patna	7 562	1,15 831	7,71,864	9 04 440	8 45,426	10 20 270	7,39,009	8,76 560	1,15,817	1,43,719
Bhagalpur	31,170	40 008	2,10 250	2,32,373	2 41 420	2 72,381	2,01,421	2,46,043	40,008	26,338
Orissa	5,397	7,156	1,12,372	1,11 097	1,17,759	1 18,253	1,10 603	1 14 100	7,156	4,063
Chota Nagpur	21,602	17 252	66,447	66 621	88,049	83,873	70,740	71 073	17,309	12,800
Total	4,16,919	5,09,035	33,15,155	40,45,345	37,32,074	45,54,380	32,20,384	40,67,711	5,11,710	4,86,669

There was a satisfactory increase both in income and expenditure. The differences which appear in all Divisions, except Bhagalpur and Orissa, between the closing balance of 1893-94 and the opening balance of 1894-95, are due to the readjustment of the accounts of certain municipalities after their balances had been verified by the Accountant-General. In Ghatal the Municipal Commissioners invested a sum of Rs. 1,000 in Government securities, but continued to include it in the balance at credit of the municipality. This has now been rectified.

19. The closing balances were again often unduly large, and sometimes exceeded 50 per cent of the year's income. In some cases reasons are assigned, such as that funds were being set apart for the execution of projects of drainage or water-supply; that loans had been received from Government and not yet spent; or that works had been undertaken and not completed within the year. The reports show that the Commissioners of Divisions are attending to the subject, and orders should be passed in each case when the annual estimates are submitted for consideration. In some cases the municipalities erred on the other side: and so far exhausted their balances that they were unable to pay their establishment and meet other current expenses during the month of April 1895. Prominent among these are the following cases:—

Name of Municipality	Total income of year	Closing balance.	Name of Municipality	Total income of year	Closing balance.
	Rs	Rs		Rs	Rs.
Ranganj	16,845	207	Sherpur (Mymensingh)	7,600	26
Ghatal	6,608	86	Daudnagar	4,218	1
Hooghly and Chinsura	46,112	—153	Chapra	36,369	81
Jahanabad	4,931	31	Motihari	15,700	131
Rajpur	7,068	38	English Bazar	14,688	5
South Barrackpore	17,487	80	Balasore	16,131	84
Kumarkhali	5,390	13	Ranchi	17,968	186
Rangpur	31 071	32	Lohardaga	3,612	27

The question of what minimum balance should be maintained in each municipality is separately under consideration, and Government is in correspondence with the Commissioners of Divisions on the subject.

INCOME.

20. The table in paragraph 18 shows a total increase in the income of municipalities in Bengal of Rs. 7,30,190. The increase under the debt and suspense heads amounted to Rs. 6,33,447, against Rs. 2,39,589 in the previous year; and the net increase in the income available for expenditure may therefore be taken at Rs. 96,743.

21. The following table shows the revenue derived from taxation proper in each Division in 1894-95 and in each of the four preceding years:—

YEAR.	NAMES OF DIVISIONS									
	Burdwan	Presidency	Rajahm.	Dacca.	Chittagong	Patna.	Bhagalpur	Orissa.	Chota Nagpur	Total
1	2	3	4	5	6	7	8	9	10	11
1890-91	Rs. 5,43,474	Rs. 4,19,602	Rs. 1,76,072	Rs. 2,10,760	Rs. 40,737	Rs. 3,56,430	Rs. 1,29,983	Rs. 67,704	Rs. 38,180	Rs. 10,91,960
1891-92	5,43,855	4,54,048	1,76,370	2,29,163	51,398	3,83,542	1,45,211	65,911	40,707	20,96,162
1892-93	5,38,957	4,30,448	2,03,504	2,30,103	51,100	3,81,004	1,59,245	76,310	38,465	21,76,359
1893-94	5,71,793	4,43,654	2,04,781	2,42,967	50,206	3,92,136	1,52,009	82,010	39,145	21,79,301
1894-95	5,84,253	4,74,507	2,12,913	2,62,646	50,418	4,27,627	1,71,872	81,479	40,825	23,13,495
Increase since 1890-91.	40,779	54,905	36,741	51,886	6,081	71,188	41,889	14,775	2,636	3,21,525
Percentage of increase	7.5	13.0	20.8	24.6	13.4	19.9	32.2	21.8	6.9	16.1

22. The total income from taxation during 1894-95 shows an increase of Rs. 1,33,584, or 6.12 per cent, over that of the previous year, as against an increase of .2 per cent. in 1893-94 over that of 1892-93. The increase occurred in all Divisions, and was largest in the Presidency and Patna, where it came to Rs. 30,853 and Rs. 35,491 respectively.

23. The statement in Appendix E compares the details of income under each head separately for each Division during the years 1893-94 and 1894-95, and the following figures give the difference between the receipts of the two years for the whole Province.—

HEADS OF REVENUE.	Total receipts (1894-95)	COMPARISON WITH 1893-94		
		Increase.	Decrease.	Percentage of variation
1	2	3	4	5
1. Municipal rates and taxes—	Rs.	Rs.	Rs.	
(a) Tax on houses and lands ...	8,16,912	30,149	...	3.8
(b) " on animals and vehicles	1,88,265	2,355	...	1.2
(c) " on professions and trades	36,317	6,654	...	22.4
(d) Tolls on roads and at ferries	1,38,887	17,540	...	14.4
(e) Water-rate ...	44,920	9,860	...	28.1
(f) Lighting-rate ...	34,998	...	772	2.1
(g) Conservancy (including scavenging and latrine rates).	4,50,747	32,726	...	7.8
(h) Tax on persons according to circumstances and property.	5,89,879	31,156	...	5.5
(i) Miscellaneous (penalties, &c.)	13,060	...	584	4.2
2. Realizations under special Acts ...	1,01,470	...	6,945	6.4
3. Revenue derived from municipal property and powers apart from taxation.	2,98,145	24,587	...	8.9
4. Grants and contributions (for general and special purposes).	1,22,928	...	54,745	30.8
5. Miscellaneous ...	61,547	4,762	...	8.3
6. Extraordinary and debt—				
(a) Sale proceeds of Government securities and withdrawals from Savings Bank.	8,859	7,790	...	728.7
(b) Loans ...	8,55,000	5,57,000	...	186.9
(c) Realisations of sinking fund for repayment of loans	8,310	1,186	...	16.6
(d) Advances ...	1,57,567	39,799	...	33.7
(e) Deposits ...	1,18,034	27,672	...	30.6
Total ...	40,45,345	7,93,236	63,016	22.0
Net increase ...	...	7,30,190	...	...

24. *Rate on the value of holdings.*—This tax yielded a revenue of Rs. 8,16,912, being Rs. 30,149, or 3·8 per cent., more than in the previous year. The increase was shared by all Divisions, except Burdwan and Chittagong, where the receipts fell off, and Chota Nagpur, where the rate on holdings is not in force. In the Burdwan Division there was a heavy decrease of Rs. 9,982 in Howrah, due entirely to lax supervision on the part of the Secretary and the tax daroga. The former has retired from the service of the municipality, and the latter has been compelled to resign. In the Presidency Division, Maniktala had the large increase of Rs. 5,399 owing to the introduction of the contract system of collecting. For the short collections in Santipur, the inadequate excuse is given that collection work was stopped when the accounts were under audit towards the close of the year. In the Rajshahi Division there was an increase in the Darjeeling Municipality, caused by a general revision of the assessment. Dacca and Narainganj are said to have made better collections and to have assessed new holdings. In Patna there was an increase of Rs. 14,064, owing partly to the collection of arrears and partly to revision of assessment. In the Bhagalpur Division the increase was due to the revision of assessment in Monghyr, to the increase in the number of holdings in Jamalpur, and to better collection of arrears at Bhagalpur, Purnea, and Sahibganj. The latter cause also explains the increase of Rs. 1,329 in Cuttack.

25. *Tax on Animals and Vehicles.*—The receipts from this source rose in the Chittagong, Bhagalpur, Orissa, and Chota Nagpur Divisions. In the remaining Divisions there was a slight falling off. In the Presidency Division the heaviest decrease was in Lalbagh (Rs. 1,167), of which no explanation has been given. The decrease in Baranagar and Naihati is reported to be due to the new section 147A. of the amended Municipal Act restricting the levy of fees to one municipality, and in Santipur, to the non-payment of the fees during the year by a person to whom they had been irregularly farmed out. The farming of fees for cart registration is open to serious objections, and has been rightly stopped by the Commissioner. The decrease in the Satkhira Municipality is ascribed to the fact that cart-owners are avoiding registration by taking advantage of the obscurity of the words "habitually used" in section 142 of the Act. This question has recently been before the High Court in connection with a case which arose in the small Municipality of Chanduria. A cart owner was prosecuted under section 146 of the Municipal Act for not registering his cart under section 142. It was admitted that he lived and kept his cart outside the Municipality, and used it inside the Municipality twice a week throughout the year. The Deputy Magistrate who tried the case held that the cart had not been habitually used in Chanduria within the meaning of section 142, and therefore acquitted the accused. Against this decision an appeal was ordered by Government with the object of obtaining an authoritative interpretation of the word "habitually," regarding which there has been much difference of opinion. The Hon'ble Judges decided that although the word was not capable of being exactly defined as a matter of law, still it denoted some degree of frequency, and, in order that a cart may be said to be used habitually within the limits of a Municipality, it must be used within those limits oftener than not. They therefore upheld the judgment of the Lower Court. The decision, which has been circulated for the information of all Municipalities, will probably lead to a substantial decrease in the income from fees for cart registration.

26. *Tax on professions and trades.*—All Divisions, except Orissa, show an increase under this head, the largest amount being in the Dacca Division, where it rose from Rs. 1,913 during 1893-94 to Rs. 4,059 during the year under review. In the Dacca Division this tax was levied for the first time during the year at Faridpur, Madaripur, Barisal and Jhalokati.

27. *Tolls on ferries.*—There are no tolls on roads in the Province, nor do ferries exist in any of the municipalities of the Chota Nagpur Division. In other Divisions the income from ferry tolls shows an increase, the largest being in the Patna Municipality (Rs. 8,757), which was due to more favourable settlements. The re-opening of the ferry over the Gandak, consequent on the collapse of the Victoria Bridge, caused an increase of revenue at Muzaffarpur. In the Presidency Division the income has decreased by a net sum of Rs. 1,337, owing chiefly to the reduction of income from the Jiaganj ferry in the Lalbagh Municipality, on account of the action of the East Indian

Railway Company. It is reported that an arrangement with the Railway Company is under consideration.

28. *Water-rate.*—This rate was levied for the first time in the Nasirabad and Arrāh Municipalities. In the former the total receipts amounted to Rs. 5,424, and in the latter only to Rs. 71, as the tax was introduced shortly before the close of the year. The only other municipalities where the tax is in force are Burdwan, Darjeeling and Bhagalpur, and in these places there was an increase of income, due to revision of assessment and better collections.

29. *Lighting-rate.*—This rate was levied only in the Howrah Municipality. The collections of 1893-94 were lower than those of 1892-93 by Rs. 678, and in the year under report there was a further decrease of Rs. 772. The falling off is attributed partly to large remissions for vacant holdings and to an inconvenient arrangement for collecting the rate, which is now being altered.

30. *Conservancy, including scavenging and latrine rates.*—The large advance of Rs. 32,726 in the receipts under this head was distributed among all the Divisions except Orissa and Chota Nagpur, where there was a decrease of Rs. 815 and Rs. 1,003 respectively. The Burdwan and Presidency Divisions show advances of Rs. 10,715 and Rs. 8,760 respectively.

31. *Tax on persons according to their circumstances and property.*—Under this head there was an increase of a little over 5 per cent., distributed, as shown in the margin, among all Divisions except Bhagalpur, where the receipts declined by Rs. 182.

Name of Division.	Amount of increase. Rs.
Burdwan	2,602
Presidency	15,065
Rajshahi	1,940
Dacca	5,056
Chittagong	2,448
Patna	444
Orissa	2,125
Chota Nagpur	1,658

Of the 111 municipalities in the Province in which this tax is in force, 69 show an increase and 42 a falling off of income. The increase was most marked in the following municipalities, where it is ascribed for the most part to revision of assessment and improved collections:—

	Rs.
Baranagar	2,376
North Barrackpore	1,427
Naihati	1,190
Berhampore	5,279
Lalbagh	3,191
Nasirabad	1,928
Comilla	1,273
Brahmanbaria	1,098
Sitamarhi	1,250
Cuttack	1,193
Balasore	1,019
Purulia	2,097

The Berhampore Municipality has added largely to its income by paying its collecting staff by commission instead of by fixed salaries, and the Lieutenant-Governor thinks this system might be more generally adopted. For the decline in the receipts, which has occurred in many municipalities, various reasons are assigned, such as agricultural depression, death and migration of rate-payers, and in the Municipality of Chafra in Hazaribagh, the embezzlement of collections by the tax daroga. But the real reason for the low collections, whether of this tax or of the rate on houses, is the neglect of the executive of the municipalities to organise and enforce an efficient system of making collections, and to exercise constant supervision over the subordinate agency employed. Both conditions are essential. No system will work automatically; no amount of supervision will make up for want of system.

32. *Other sources of revenue.*—There was a decrease of Rs. 6,313 in the rate levied in the municipalities of Cossipore-Chitpur and Maniktala for the maintenance of the fire-brigade under Bengal Act IV of 1883, as amended by Act I of 1894, owing to the change in the law in respect of the fee payable on account of licenses for warehouses.

33. *Grants from Provincial and Local Funds.*—The table in Appendix L shows in detail the contributions received by municipalities from Provincial and Local Funds, as well as the contributions from other sources during the last

two years ; and the following statement summarises and classifies the contributions in 1894-95 :—

PURPOSE FOR WHICH MADE.	Provincial.	District Fund.	Other funds and public charity.	Total.
1	2	3	4	5
	Rs	Rs.	Rs.	Rs.
Medical	3,431	23,168	35,285	61,884
Education	4,105	...	994	5,099
Public Works	20,624	...	18,537	39,161
Other purposes ... ..	...	2,518	6,500	9,018
Total ..	28,160	25,686	61,316	1,15,162

The most important of the items shown in Appendix L are a grant of Rs. 10,000 from Provincial Funds as an instalment of a total contribution of Rs. 50,000 for the improvement of the town of Khulna, and a contribution of Rs. 5,275 to the Muzaffarpur Municipality towards the execution of a drainage project.

34. *Gifts by private individuals.*—The Lieutenant-Governor desires to acknowledge here certain further instances of liberality on the parts of private gentlemen which do not find a place in Appendix L. In the town of Bally bathing ghats were commenced by Babus Kristo Dhone Coomar and Hari Das Pal at a cost of Rs. 6,000 and Rs. 8,000, respectively. A tank belonging to the Dighapatia Raj, in the Jessore Municipality, was re-excavated at the cost of the estate. In Darjeeling, Raja Ban Bihari Kapur, Manager of the Burdwan Raj, gave land to widen the roadway at the Chaurasta, and His Highness the Maharaja of Kuch Bihar granted a site for a water reservoir at Rockvillo. Kumar Bhupendra Narain, the Civil Medical Officer of Pabna, added at his own cost to the charitable dispensary a building for moribund and destitute cases. Messrs. Ralli Brothers laid out Rs. 4,704 on a ghat and road at Narainganj. The zamindars of Gauripur improved the drainage of the Netrakona market. Babu Durgapal Lal, of Hassua, gave Rs. 1,500 to the Gaya Municipality for the construction of a moribund ward in the Pilgrim Hospital, and Babu Chote Lal Sijwar, c.i.e., had the Surajkund tank in the town cleansed for the second time in three years at a cost of Rs. 1,300. In the Tikari Municipality Babu Shiva Gulam Misir, one of the Municipal Commissioners, completed a public tank, commenced in 1893-94, at a total cost of Rs. 1,000. The Maharani of Dumraon constructed a well at Buxar, and Babu Hazari Mull, a Municipal Commissioner, built a *dharmasala* in Bettiah. Rani Gunga Pershad Singh Bahadur, of Darbhanga, made a donation of Rs. 18,350 for the construction of a hospital at Laheria Serai, and Babu Gajraj Sahai contributed Rs. 2,000, and Babu Baldeo Sahu and Mohant Deodar Rs. 1,000 each towards the Muzaffarpur drainage scheme.

EXPENDITURE.

35. The total municipal expenditure of the province (excluding Calcutta) was Rs. 40,67,711 against Rs. 32,20,364 of the preceding year, being an increase of Rs. 8,47,347, most of which is accounted for by the expenditure on water-works which came to a lakh in Arrah, more than 5 lakhs in Howrah, and nearly half a lakh in Cossipore-Chitpur. The year closed with a balance of Rs. 4,86,669 against Rs. 5,11,710 in 1893-94. The statement in Appendix F shows the percentage that the expenditure under each of the principal heads

bears to the total outlay (excluding debt and suspense heads). For the whole province the percentages for the two years are as follows:—

YEAR.	General estab- lishment.	Lighting.	Water-supply.	Drainage	Conservancy.	Medical.	Vaccination.	Public Works	Education
1	2	3	4	5	6	7	8	9	10
1893-94	10.9	5.5	5.1	9.5	27.9	9.4	6.6	18.2	4.5
1894-95	8.8	4.2	21.8	7.2	23.4	8.7	4.9	15.5	3.6

36. The following statement shows the expenditure of 1894-95 under its main heads, and also shows how these totals have varied from those of the previous year:—

HEADS OF EXPENDITURE.	Total ex- penditure in 1894-95.	COMPARISON WITH 1893-94.		
		Increase.	Decrease.	Percentage of variation
1	2	3	4	5
1. General Administration—	Rs.	Rs.	Rs.	
(a) Office Establishment, &c. ...	1,86,265	843	...	4
(b) Collection of taxes, &c. ...	1,46,142	3,607	...	2.5
(c) " " tolls ...	1,787	...	510	22.6
(d) Survey of land ...	3,378	838	...	32.9
(e) Refunds ...	2,145	...	1,348	9.9
(f) Pensions and gratuities ...	1,114	70	...	6.6
2. Public Safety—				
(a) Fire (establishment, &c) ...	29,552	2,146	...	7.8
(b) Lighting ...	1,60,596	...	5,571	3.3
(c) Police ...	12,530	616	...	5.1
(d) Rewards for destruction of wild animals	3,001	...	489	14.2
3. Public Health and Convenience—				
(a) Water-supply ...	7,97,303	6,41,619	...	412.1
(b) Drainage ...	2,73,741	...	12,943	4.5
(c) Conservancy (including road clean- ing and watering) and latrines	8,84,861	44,012	...	5.2
(d) Hospitals and dispensaries ...	3,31,052	48,863	...	17.3
(e) Vaccination ...	18,644	...	184	9
(f) Markets and slaughter-houses	22,908	1,927	...	9.1
(g) Pounds ...	6,147	...	1,947	24.05
(h) Dak bungalows and serais ...	419	65	...	18.3
(i) Arboriculture, &c. ...	9,727	...	1,379	12.4
(j) Public Works—				
(i) Establishment ...	65,736	1,246	...	1.93
(ii) Buildings ...	60,458	14,518	...	31.6
(iii) Roads ...	4,52,097	20,646	...	4.7
(iv) Stores ...	7,956	2,014	...	33.8
4. Public Instruction ...	1,36,524	...	343	2
5. Contributions for general purposes ...	7,190	1,595	...	28.5
6. Miscellaneous ...	1,60,428	20,776	...	14.9
7. Extraordinary and Debt—				
(a) Investments (Government secu- rities and Savings Banks).	10,734	4,627	...	75.7
(b) Payment to sinking funds ...	4,524	...	5,976	56.9
(c) Provident Fund withdrawals ...	468	468	...	...
(d) Repayment of loans ...	39,404	24,545	...	165.3
(e) Advances ...	1,46,726	8,000	...	5.7
(f) Deposits ...	84,154	34,996	...	41.5
Total ...	40,67,711	8,78,037	30,690	26.3
Net increase ...	...	8,47,347	...	...

37. *Office and Collection. Establishment.*—The total expenditure on office establishment shows a small increase of Rs. 843, and that on collection establishment of Rs. 3,607. The number of municipalities where this item exceeded one-fourth of their whole expenditure fell from fourteen to three. The system of paying collection establishments by commission was introduced during the year in the municipalities of Maniktala, North Dum-Dum, Krishnagar, Santipur, Kushtia, Berhampore, Jangipur, and Khulna in the Presidency Division, and the fact that in all of these places, except Santipur, the percentage of establishment charges has fallen promises well for its success.

38. *The prevention of fire.*—The expenditure under this head rose from Rs. 27,406 to Rs. 29,552, the increase being mainly in Cossipore-Chitpur, where the contribution towards the Metropolitan Fire Brigade amounted to Rs. 24,103 against Rs. 14,714.

39. *Lighting.*—The expenditure fell from Rs. 1,66,167 in 1893-94 to Rs. 1,60,596. The number of municipalities which spend nothing on lighting fell from 33 to 23; but among the latter were North and South Barrackpore with a population of over 20,000 each; Barh with 12,000, and Chatra with nearly 11,000 inhabitants. The Commissioners of these places should be pressed to take the matter in hand.

40. *Water-supply.*—The total expenditure under this head rose from Rs. 1,55,684 to Rs. 7,97,303, of which Rs. 7,36,231 was spent on original works and Rs. 61,072 on maintenance. The large advance in capital expenditure was due to the construction or extension of water-works in Howrah (Rs. 5,13,432), Arrah (Rs. 1,00,000), Cossipore-Chitpur (Rs. 46,156), Bhagalpur (Rs. 10,901), Maniktola (Rs. 8,830), and Burdwan (Rs. 6,459). The scheme for supplying the town of Howrah with filtered water and a loan of Rs. 15,00,000 for the purpose were sanctioned by Government during the year; the works were started in November 1894, and will probably be completed by April 1896. The sum of Rs. 1,00,000 spent at Arrah represents the contribution paid by the municipality towards the cost of the water-works constructed by a joint-committee of the Municipality and the District Board, and opened during the year. The negotiations for the supply of filtered water from the mains of the Calcutta Corporation to the Cossipore-Chitpur Municipality were concluded during the year, and a scheme for the supply of a minimum of 31,000 gallons daily, at the rate of 4 annas per thousand gallons, was completed during the year at a cost of Rs. 80,202. The charge was met from savings, and no money was borrowed for the purpose. The successful completion of the scheme was mainly due to the efforts of the Chairman, Rai Gopal Chandra Mukherjee, Bahadur, formerly an Executive Engineer, who supervised the execution of the project free of charge. A project for extending the water-works at Bhagalpur, so as to benefit the poorer quarters of the town, at a cost of 3 lakhs has recently been sanctioned by Government. This scheme owes its origin to the energy of a former Magistrate, Mr. F. H. Skrine, and the persevering efforts and personal liberality of the present Chairman of the Municipality, Rai Shib Chunder Banerjee Bahadur.

41. The Commissioners of the Raniganj Municipality are negotiating with the East Indian Railway to supply the town with water from the Damodar river for a fixed monthly charge, the works necessary for filtration and distribution of the water being executed by the municipality in consultation with the Sanitary Board. A scheme for the supply of filtered water to the town of Midnapore is under discussion between the Commissioners and the Sanitary Board. No progress was made in the comprehensive scheme for the supply of filtered water from the mains of the Calcutta Municipality to the riparian municipalities of North and South Barrackpore, Baranagore, and North Dum-Dum owing to the absence of Mr. Kimber, Engineer of the Calcutta Corporation, on long leave. It is proposed to connect the South Dum-Dum Municipality with the cantonment water system, and the Commissioner of the Presidency Division has been asked to have a definite scheme prepared. In Darjeeling, the Municipal Commissioners have decided to introduce the Pasteur-Chamberland filter, and their decision has been confirmed by Government since the close of the year. The works for supplying fresh river water to the moats around the residence of the Nator Raj family and the Laldighi, a tank in that town, on which nearly the whole population of the town depend for their water-supply, were completed during the year at the cost of

the Raj, and their maintenance will be supervised by the District Engineer. The Municipal Commissioners of Pabna applied for a loan of Rs. 20,000 for improving the water-supply of the town, but the scheme has been returned for revision. Rupees 1,672 were spent in Gaya in completing certain experiments in the bed of the river Phalgu in connection with the projected water-works, and Rs. 939 in making a survey of the town for the same purpose. Since the close of the year the Swetganga tank at Puri, which has long been in a filthy condition, was cleansed by the Rani of Puri to whom it belongs, and the water, though still far from pure, is said to have been greatly improved.

42. In addition to these large schemes, petty improvements in the supply of drinking water were effected in many municipalities by sinking wells, excavating and reclaiming tanks and guarding them from pollution. These reforms, though small in themselves, go a long way to lessen the number of preventible diseases which owe their origin to bad drinking water. The remarks of the Commissioner of the Burdwan Division on this point, which apply generally to all the municipalities in the Province, deserve quotation :—

“One of the most urgent wants of the municipalities in this Division is good drinking water, just as improved drainage is the chief need in rural areas, and it is satisfactory to find that this fact is now more widely appreciated than it used to be. The amendments to the Municipal Act have given much greater powers to Municipal Commissioners in the way of reserving tanks and closing tanks and wells whose water is unfit for use, and it is hoped that as these larger powers are more generally realised they may be more widely employed. If Municipal Commissioners and local proprietors will bestir themselves to preserve their tanks free from pollution, I feel confident that in a little while public feeling will side with them, and although numbers will continue to disregard every sanitary precaution, yet it will be possible for those who desire to drink pure water to obtain it. If, further, Municipal Commissioners will utilise the provisions of sections 198 to 200 of the Municipal Act, and if, lastly, the Sanitary Commissioner will issue a few simple instructions for the disinfection and purification of wells, much can be done to prevent outbreaks of disease and to preserve lives, which are now sacrificed to sheer ignorance and apathy.”

43. *Drainage.*—The total sums spent on original works and on establishment during the year were Rs. 2,02,413 and Rs. 71,328 respectively. Out of the capital outlay Rs. 1,08,768 were devoted to the completion of the drainage scheme in the Patna Municipality, and Rs. 53,925 to the works constructed at Muzaffarpur. After excluding these two items, the total capital expenditure on drainage works in the rest of the municipalities stands at Rs. 39,720 against Rs. 30,051 calculated in the same manner in 1893-94. The maintenance charges show an increase of Rs. 5,665 over the expenditure of the previous year. Besides Patna

	Rs.
Howrah	6,312
Manikotla	6,172
Berhampore	3,615
Jessore	2,347
Rampur Boalia	3,206
Darjeeling	3,317
Dacca	3,326
Madhubani	2,605
Bhagalpur	3,044
Puri	4,763

and Muzaffarpur the municipalities named in the margin incurred considerable expenditure on drainage, but in most of them the charge falls under the head of maintenance and repairs.

A drainage scheme estimated to cost Rs. 1,75,000 has been drawn up by the Municipal Commissioners of Burdwan, but the embarrassed state of their finances will preclude them from taking it up for many years to come. This is much to be regretted,

for the Sanitary Commissioner believes the prevalence of malarial fever in the town to be due mainly to the obstruction of both surface and subsoil drainage, and to the existence of unwholesome tanks and depressions which serve as cess-pools. These no doubt can be dealt with in detail, but nothing short of a comprehensive project will diminish the saturation of the soil which generates malarial fever. It would be well for the Municipality to consider whether, by acting in concert with the District Board, it might not be possible to frame a project for dealing with the town and its immediate surroundings under the Sanitary Drainage Act.

The Hooghly-Chinsura Municipality has under consideration a scheme for gradually draining the town on a regular system. Projects were also prepared for Uttarpura and Baidyabati, but in the former case the Sanitary Board rejected the map drawn up, and in the latter the proposal was found too expensive. In Serampore money was spent on a drainage channel, but the expenditure incurred under this head in past years is said to have been wasteful, and the matter is now under enquiry. In Howrah no important drainage works were

undertaken, but a survey party was employed during the year at a cost of Rs. 6,312 for the preparation of a drainage scheme under the supervision of the Sanitary Engineer and the Resident Engineer of the Howrah water-works. A drainage project for Bally was drawn up in 1893-94, but Rs. 20,000 is wanted to carry it out, and the Municipal Commissioners have not yet decided what to do. In the Presidency Division surveys were made and maps prepared in Ranaghat, Kumarkhali, Nadia and Kushtea, but nothing further was done, and the two latter municipalities stated that their incomes were too limited to admit of their undertaking any comprehensive projects. The scheme for draining the town of Krishnagar by opening up the Anjona khal has been under discussion ever since the Lieutenant-Governor's visit in 1891. The Government has promised to assist the municipality by a considerable grant from Provincial funds. In Meherpur and Jessore a good deal was done to get rid of stagnant water by simply digging ditches, and if due regard is paid to the levels and the ditches are looked after, so that a continuous flow is kept up, this plan may meet the needs of most rural municipalities. A loan of Rs. 18,000 was granted to the Jalpaiguri Municipality for the improvement of the drainage of the town, and Rs. 8,068 was spent. In Dinajpur a loan of Rs. 10,000 was given by Government for the improvement and extension of the drainage system, but no work appears to have been done. In the Dacca Division a drainage scheme estimated to cost more than two lakhs was drawn up for the town of Nasirabad, and steps were taken or are contemplated towards preparing similar schemes in Muktagacha, Jamalpur, Kishoreganj and Tangail. No satisfactory progress has been made in the scheme for the improvement of the drainage of the Comilla Municipality, and the Magistrate has suggested the formation of a joint-committee of the Municipality and of the District Board for the execution of a scheme estimated to cost Rs. 50,000. The local authorities concerned should consider whether the provisions of the Sanitary Drainage Act cannot be applied to the case. The natural drains of the town of Chittagong, eleven miles in length, were cleared during the year for the first time by a special gang of Sonthal labourers. In Puri the Baradanda drainage scheme, for which a loan was obtained from Government, was completed during the year.

44. *Conservancy (including road watering) and latrines.*—There was an increase of expenditure on this item in all the Divisions* except Patna and Orissa. The total expenditure rose from Rs. 8,40,849 to Rs. 8,84,861,

or by 5·2 per cent. In view of this fact it is clear that the following towns, none of which spend as much as 10 per cent., do not devote enough to this important purpose:—

Chandrakona	... 9 7	Meherpur	... 8 3	Bazitpur	... 9 7
Khurpai	... 9 09	Chakdaha	... 8 9	Nalobiti	... 9 5
Jahanabad	... 8 62	Moheshpur	... 7 7	Patuakhali	... 6 3
Baruipur	... 4 2	Satkhira	... 3 5	Arrah	... 6 7
Jainagar	... 3 4	Debhatta	... 4 2	Lalganj	... 8 4
Baduria	... 7 1	Chanduria	... 09	Sitamarhi	... 6 48
Taki	... 3 05	Sherpur (Mymensingh)	... 7 8		

In Midnapore the trenching ground was used after it had been exhausted, and new grounds approved by the Sanitary Commissioner are now being acquired. Serious complaints have been received of the neglect of conservancy in Ranaghat, where three outbreaks of cholera have been attributed to this cause. The Sanitary Commissioner has been instructed to make a searching inspection of the town, and after considering his report the Government will determine what action should be taken. Good work has been done by the Chairman of Cossipore-Chitpur; an insanitary tank has been filled up, and the condition of the trenching ground has been approved of by the Sanitary Commissioner. The Maniktala ground on the other hand is too small and has been badly managed. The contract system of conservancy in force in the South Suburban Municipality is reported to have failed; no supervision was exercised by the late body of Commissioners; the contract was not properly executed, and the contractor's bills were left unpaid. In South Barackpore no arrangements have been made for disposing of night-soil, although

Part IX of the Act has long been in force in the most important wards. Throughout the Rajshahi Division conservancy shows a great improvement, and the Sanitary Commissioner's instructions for trenching night-soil are said to be generally carried out. In the Dacca Division great difficulty has been felt in finding land above flood level, and resort to the expensive process of raising will probably be necessary. The Lieutenant-Governor is glad to find that in Patna City a large number of well-privies have been got rid of; but the difficulty of finding suitable trenching ground has not yet been solved. The question how to dispose of sewage and night-soil is one that requires the closest attention on the part of all municipalities. No branch of their duties has a more direct and immediate bearing upon the public health, and none requires more constant and watchful supervision. The trenching system offers a complete and satisfactory solution of the problem, and, if properly managed, may even become a source of profit by increasing the fertility of the soil trenched; but this depends on the minute observance of certain well-known rules, which have been drawn up by the Sanitary Commissioner for the guidance of local authorities, and the Lieutenant-Governor trusts that Municipal Commissioners and inspecting officers will insist upon the conservancy staff doing their work properly.

45. *Hospitals and Dispensaries.*—The total expenditure under this head rose from Rs. 2,82,189 in 1893-94 to Rs. 3,31,052 in 1894-95, the increase being contributed by all the Divisions, except Burdwan, Dacca, and Chota Nagpur, which show a falling off. The increase was most marked in the Chittagong Division. Excluding the sum of Rs. 30,711, which the Chittagong Municipality contributed towards the construction of a building for the general hospital on the Rangmehal Hill, there was an increase of Rs 1,359, which was

	Increase Rs
Cossipore-Chitpur ...	720
Krishnagar .	981
Santipur .	2,223
Jangipur .	702
Jalpaiguri ...	568
Pabna	683
Sirajganj ..	1,077
Jamalpur ...	778
English Bazar ...	1,436

	Decrease Rs
Midnapore .	912
Uttarpara	2,359
Nasirabad ...	2,170
Barisal ...	2,800
Sasaram .	1,222

shared by all the municipalities in the Division, except Comilla. The towns noted in the margin show the most considerable fluctuations as compared with the expenditure of the previous year. New dispensaries were opened by the Municipalities of Sonamukhi and Moheshpur, and

the charitable dispensary founded at Ranaghat by Mr. James Monro, C.B., is reported to be extremely popular. In the seven municipalities named in the margin no expenditure was incurred on medical relief, while very trifling sums were expended at Kharar (Rs. 6), Bansbaria (Rs. 10), Goverdanga (Rs. 11), Nadia (Rs. 21), and Tikari (Rs. 3). With regard to Dainhat and Debhatta, the plea of shortness of funds may be urged, but this cannot be accepted in the case of the Jainagar Municipality. It is reported that the Bansbaria Municipality, instead of having a separate dispensary of their own, resolved to contribute to a charitable dispensary maintained by the Free Church Mission, and the Nalchiti Municipality decided to pay a private practitioner Rs. 5 per mensem for giving gratuitous relief at certain hours. The municipalities of Kalna, Kandi, Tangail, and Tikari are relieved of charges on this account owing to the existence of dispensaries maintained by private individuals.

46. A lady doctor was employed at the Burdwan dispensary, for which the District Board contributed Rs. 25 per mensem. The Commissioners of the Serampore Municipality continued their monthly contribution of Rs. 4 to a lady doctor and paid Rs. 24 to a lady student of the Campbell Medical School. The female ward of the Krishnagar dispensary, for which Babu Nafar Chandra Pal Chowdhry subscribed a sum of Rs. 2,500, about two years ago, was in course of construction during the year. At Jessore a lady doctor was engaged for the newly-constructed female ward of the local dispensary. The lady doctor who was trained in the Campbell Medical School at the cost of the Rampur Boalia Municipality has been practising in that town. Rupees 236 were spent by the Darjeeling Municipality on the medical education of two hill girls at the Sealdah School. A Dufferin Zangana Hospital on the cottage system has been built at Dacca, and a lady doctor was engaged for the

Kalna	Kandi
Dainhat	Debhatta.
Jainagar	Tangail
Nalchiti.	

institution and also for the supervision of the female ward attached to the Mitford Hospital through the liberality of Nawab Ahsanulla Khan Bahadur. At Patna a new building for the treatment of in-door and out-door female patients has nearly been completed at a cost of Rs. 64,000. It has been named "The Duchess of Teck Hospital." A zanana hospital was under construction at Monghyr, the whole cost of which is to be borne by Babu Kamaleshwari Prosad Sinha.

47. *Vaccination*—The statement in Appendix H gives full statistics in regard to vaccination. Two hundred and five vaccinators, employed at a cost of Rs. 18,642, performed 105,022 operations, as against 90,502 performed in the previous year. Of these operations, 87·6 were returned as successful. Of the total municipal population, 3·2 per cent. received primary vaccination as against 3·05 of the previous year. This progress is satisfactory; but seeing that the average rate of births is estimated at more than 5 per cent. of the population, the percentage of primary operations cannot be deemed quite satisfactory until it reaches or closely approaches that standard. The Lieutenant-Governor is glad to see that the average percentage for the Orissa and Rajshahi

Darjeeling	10·2	Daudnagar	... 5·6
Kurseong	29·2	Arrah	... 5·7
Madaripur	6·1	Bhabhua	... 7·6
Nalchiti	7·5	Monghyr	... 5·4
Jhalakati	6·6	Jamalpur	.. 6·9
Pirojpur	5·5	Cuttack	.. 9·2
Comilla	5·3	Ranchi	6·2

Divisions is 5·1 and 4·4 respectively, and that it exceeded 5 per cent. in the fourteen towns named in the margin. The provisions of the Compulsory Vaccination Act are in

force in all municipalities. Prosecutions for non-compliance with the provisions of the Act are reported to have been undertaken in the four municipalities of Gaya, Tikari, Kendrapara, and Lohardaga.

48. *Public Works*.—The total expenditure on account of public works rose from Rs. 5,47,823 in 1893-94 to Rs. 5,86,247. The following table compares the expenditure under the several sub-heads during the two years —

YEAR	Establishment	Buildings	Roads.	Stores	Total.
1	2	3	4	5	6
1893-94 ..	Rs 64,490	Rs 45,940	Rs 4,31,451	Rs 5,942	Rs. 5,47,823
1894-95 ...	65,736	60,458	4,52,097	7,956	5,86,247
Increase ...	1,246	14,518	20,646	2,014	38,424

In the town of Howrah the expenditure on roads fell from Rs. 41,730 to Rs. 28,203; in Midnapore an additional municipal building was constructed and a new road was opened in Suri. In the Presidency Division the expenditure on roads increased from Rs. 99,327 to Rs. 1,25,443, the increase being largest in Maniktala (Rs. 5,732), Khulna (Rs. 4,374), Baranagar (Rs. 3,843), and Cossipore-Chitpur (Rs. 3,343), and the Commissioner states that this branch of municipal work has been fairly looked after. In the Rajshahi Division a decline of over Rs. 2,000 is explained by the fact that the Municipalities of Rampur Boalia, Nator, Darjeeling, and Pabna had spent large sums on roads in 1893-94 and reduced their outlay during the past year. The expenditure on public works in the Patna Division rose from Rs. 1,06,431 to Rs. 1,27,936, of which Rs. 89,435 was spent on roads and Rs. 24,046 on buildings. The outlay on roads in Chapra fell off by Rs. 2,448, bills being left unpaid in consequence of the involved state of the municipal funds. In the Bhagalpur Division the expenditure on public works generally rose from Rs. 34,115 to Rs. 44,414, and on roads from Rs. 27,668 to Rs. 33,242. It was shared by Monghyr, Bhagalpur, English Bazar, Deoghur, and Sahibganj. The expenditure on roads in the Orissa Division decreased from Rs. 14,839 to Rs. 11,763, all the Municipalities except Jajpur being affected.

49. *Public Instruction*.—The total expenditure on education as shown in paragraph 36 above was Rs. 1,36,524. This, however, includes charges met from

the fees paid by scholars, and the net cost, to the municipal funds was Rs. 98,946 shown in Appendix I. Some discrepancy in the accounts has arisen from the usual cause, viz. that cheques issued at the end of March in one year and cashed on or after 1st April of the next are charged to the former year in one statement and to the latter year in another which is compiled on a different principle. The figures embodied in Appendix I, and those shown in Subsidiary Table IV appended to the General Report on Public Instruction, which are obtained from the same source, ought to agree, and repeated attempts have been made to bring about this end. There is, however, a difference of Rs. 3,003 between the total expenditure as shown in the two returns, which, although small, is distributed over all the heads of expenditure, except "High schools" and "Technical schools"

50. The total net expenditure on education, which amounted to Rs. 98,946 (Appendix I), shows an increase of Rs. 5,745 over that of the previous year. This increase, together with the savings effected in the grants to high and middle schools, was entirely devoted to the support of primary education; and the expenditure on that account rose from Rs. 48,379 in 1893-94 to Rs. 57,337, showing an increase of Rs. 8,958, or 18·5 per cent., on the previous year's expenditure. The Lieutenant-Governor cordially approves this substantial increase of expenditure, which was shared by all the Divisions, as will appear from the table below:—

NAME OF DIVISION	Cost of teaching half the boys of a school-going age in each Municipality at 10 annas per head.	TOTAL EXPENDITURE ON PRIMARY EDUCATION.		Variation between columns 2 and 4.	Increase of expenditure as compared with previous year (column 4 on column 3)	Ratio of expenditure on primary education to total ordinary income.	
		1893-94	1894-95.			1893-94	1894-95
1	2	3	4	5	6	7	8
	Rs	Rs	Rs.	Rs.	Rs		
Burdwan ...	12,015	8,940	9,171	-2,844	231	19	205
Presidency	14,084	10,313	14,128	+ 44	3,815	37	308
Rajshahi	3,610	3,627	4,143	+ 533	516	18	19
Dacca ...	6,752	2,354	4,864	-1,888	2,510	11	22
Chittagong ..	1,763	1,215	1,962	+ 199	747	21	304
Patna ...	18,776	12,416	12,656	-6,120	240	29	27
Bhagalpur ..	5,293	4,402	4,717	- 576	315	302	29
Orissa ...	3,098	3,225	3,694	+ 596	469	42	46
Chota Nagpur ..	2,174	1,887	2,002	- 172	115	30	35.
Total .	67,565	48,379	57,337	-10,228	8,958	23	26

The increase was highest in the Dacca Division, where the expenditure was more than doubled, and in the Presidency and Chittagong Divisions, where it rose by 37·0 and 61·4 per cent. respectively. As was stated in the last year's Resolution, it has been laid down as an approximate standard for the guidance of municipalities that provision should be made for the primary education of not less than half the male population of school-going age within municipal limits at the rate of 10 annas a head, which the returns show to be the average yearly net cost of the education of pupils of this class in Bengal; and the expenditure on this account was approximately fixed at 3·2 per cent. of the ordinary income of municipalities. The figures in column 2 of the foregoing table show the total approximate cost of working up to this standard in each division, and a comparison of these with the figures in column 4 shows that in four Divisions, viz., Presidency,

Rajshahi, Chittagong, and Orissa, the actual expenditure exceeded the standard, whilst in the rest it fell short of the requirements, the deficiency being most marked in Burdwan, Dacca and Patna.

51. *Loans*.—The table in the margin shows the new loans received during

Name of Municipality.	Amount of loan. Rs.	Purpose.
Howrah ... {	5,00,000	Water-supply.
	10,000	Improvement of Conservancy Department.
Dinajpur ..	10,000	Drainage works.
Jalpaiguri ...	18,000	Ditto
Darjeeling ... {	20,000	Improvement of water works
	20,000	Improvement of market.
Kurseong .	2,000	Water-supply
Arrah ..	1,00,000	Water-works.
Total	6,80,000	

the year and the purposes for which these were obtained. The five lakhs shown against Howrah was the first instalment of its large loan of Rs. 15,00,000 for the construction of water-works. Besides those, the Patna and Muzaffarpur Municipalities received Rs. 1,60,000 and Rs. 15,000 as the second instalment of their loans for drain-

age works, respectively. The total loan liability of municipalities at the close of the year was Rs. 15,84,800.

52. *Accounts, audit and embezzlements*.—Embezzlements of Municipal funds occurred in Burdwan, Tamluk, Hooghly-Chinsura, Howrah, South Suburbs, Maniktala, Maheshpur, Debhata, Satkhira, Dacca, Noakhali, Patna, Bhagalpur, English Bazar (Malda) and Chatra. In Burdwan the confusion was so great that it was found necessary to appoint a special officer under section 82 of the amended Act to examine and report on the accounts of the Municipality. The sums embezzled in Patna amounted to Rs. 12,773, and it was clear that the frauds had been going on for a considerable time, and that the offenders believed themselves to be practically safe from detection. Registers were irregularly kept, and the instructions of the local Auditor were disregarded, with the result that heavy arrears accumulated and large remissions were granted on very inadequate evidence. In this and all similar cases the defalcations which took place were rendered possible by gross neglect of the account rules on the part of the Vice Chairmen concerned. The amendment of these is now under consideration, and the opportunity will be taken to define the Vice-Chairman's duties more fully and precisely than is done in the present rules.

53. *Working of the Bengal Porters and Dandiwallas' Act, V of 1883*.—This Act is in force in the Darjeeling Municipality only. The Deputy Commissioner of the district reports as follows.—“The law is carefully observed, and an effort is made to supervise the work of dandiwallas and porters. A special officer is employed to look after and prosecute offenders, and complaints are not so frequent.” The number of porters and dandiwallas registered was 1,203, against 980 in the previous year, the prosecutions under the Act numbered 45, and the fines amounted to Rs. 91-8 against Rs. 52-12 imposed in the previous year.

54. *Inspections*.—Much useful work was done during the year by the Commissioners of Divisions and District Officers in inspecting municipalities, and inspection reports on thirty-three municipalities were submitted to Government by Commissioners of Divisions. The smaller municipalities should be inspected and reported on by Subdivisional Officers. Special attention should be paid by all inspecting officers to the arrangements made for collecting municipal taxes, the system of granting remissions and the state of the accounts.

55. *General working of the Act during the year*.—Mr. Romesh Chunder Dutt, Officiating Commissioner of the Burdwan Division, left the following general remarks before his transfer from Burdwan:—

“Excepting Howrah, all the municipalities I have inspected have a non-official Chairman. I have found them, as well as the Municipal Commissioners, willing to devote their time and attention to the work they have undertaken, and accept and act on all reasonable suggestions that we make for improvements. Work is carried on tolerably well and with intelligence and care. It is necessary for us to indicate the way in which sanitary improvements can be effected, and to urge on such improvements being effected, so far as is possible within the resources of the municipalities. It is also necessary for us to carefully examine the municipal budgets, as there is a tendency to over-estimate income, and also to allow unduly frequent increments to municipal servants. In both these matters District Magistrates have generally done their duty by giving sympathetic advice and making practical suggestions. And with such help Local Self-Government within municipal areas has attained a fair measure of success.”

56. Mr. J. A. Bourdillon, who subsequently held charge of the Division and submitted the report, writes :—

“In the above note of qualified approbation I am quite prepared to join. I find the Municipal Commissioners everywhere glad to receive suggestions and ready to accept criticism in a friendly spirit; but it is in execution that they usually fail. No schemes of government in Bengal work automatically, and it is absolutely essential that persons in authority should not only pass orders but see that they are carried out. Here and there one finds an active spirit among the officers or members of a Municipal Corporation, but as a rule they content themselves with passing orders and trusting that somehow or other they will be carried out. Thus, arrangements admirable on paper are found to be abominable in practice: taxes are not collected, roads are not repaired, and elaborate rules for conservancy and sanitation are grossly violated. Until it is universally understood that taxes are to be collected promptly and paid in punctually without fear or favour, and that a close supervision in all departments is just as essential to good government as wise advice and admirable systems, municipal administration will never reach the high standard which Government sets before it. On the other hand it is impossible to forget that the work done by Municipal Commissioners is gratuitous and that it is often discharged at considerable personal sacrifice. Of the value of their services I am deeply conscious as well as of the real interest which many Commissioners take in their duties; and in making the above remarks I desire to pose not as a hostile detractor magnifying failure, but as a friendly critic showing what still divides present achievements from complete success.”

57. Mr. E. V. Westmacott, Commissioner of the Presidency Division, writes :—

“In reviewing the municipal administration of another year, it must be considered what progress has been made, and whether such efficiency has been attained as would, to any extent, justify the relaxation of official control. I cannot say that I find indications of this at present. In the allotment of their funds, Municipal Commissioners are not sufficiently considerate of the welfare of the general body of the people, and look exclusively to the wants of a certain class. Of the people generally they are in no sense representative, and with them they have less sympathy than a European official would have. Municipal administration by the educated Babu class is in no sense Local Self-Government by the people, whose interests it is necessary to safeguard by external control. Very few Commissioners are sufficiently enlightened to appreciate the advantages of sanitation, and in some cases, they are actively opposed to it. While ready to spend public money on higher education for the benefit of children of their own class, they will not, without pressure, provide for primary education. It is necessary that a controlling authority should make sure that proper provision is made for conservancy, roads, drainage, water-supply, and primary education, and that any tendency to increase of establishments, providing employment or raising salaries for the Babu class, or to pay for the higher education of their children, is kept in check. In exercising a firm and just control over subordinates and making them do their work efficiently, I find an almost general failure and an inaptitude for command, which is quite distinct from the constitutional dislike to personal exertion which prevents effectual supervision of work out of doors. It extends also to work done in the office, and it is very rarely that the collection of rates and taxes is efficiently supervised as it might be even without going outside the office walls. Bills are left for indefinite periods in the hands of collecting officers, no one troubling themselves to find out whether amounts not paid in have been collected or not, and instead of regular periodical inquiry respecting uncollected amounts, balances are allowed to remain on the books for several years, when inquiry is useless. Enormous amounts are eventually written off as irrecoverable, much of which might have been found to have been realised by dishonest officers had inquiry been made in due time. Regular quarterly inquiry into balances would control the collecting staff as it certainly is not controlled at present, and for such inquiries Ward Committees ought to be utilised. I do not believe that all Municipal Commissioners are so apathetic or inefficient, that a good working Committee could not be established in every ward, and from what I have seen, I think the jealousy of the Chairman and Vice-Chairman is generally the real obstacle in the way of the existence of efficient Ward Committees. It is easier to awaken a man's interest in the affairs of his own immediate neighbourhood than in those of a large municipality generally, and if each Commissioner were allowed a share in the executive management of the affairs of his own ward, the general body of Commissioners would manage the affairs of the municipality much more efficiently and intelligently than they do at present. There are still Municipal Commissioners and even Chairmen and Vice-Chairmen who are absentees, and do not visit the municipality, except to attend at meetings, but I think that the number of such Commissioners is smaller than it used to be, and that in this respect there has been improvement. There is a general complaint of the difficulty of obtaining answers to letters addressed to a municipal office. This is, I think, generally due only to dilatory and unbusiness-like habits; but I have also found instances in which it is due to the jealousy of Municipal Commissioners, who insist on the absurd practice of sending round letters, however unimportant, to every individual Commissioner before answering them. The faults which I mention have been noticed before, and I mention them as no new discovery, but as considering to what extent they have been corrected during the year; and I

must say that I find little improvement. Upon considering the work of the year, I can only come to the conclusion that far from satisfactory as municipal administration has been, it would rapidly deteriorate and become less efficient if official control and supervision were removed. The visits of the Magistrate of the district and of the Commissioner of the Division are important and indispensable factors in keeping up the standard of municipal work; and the examination by the official auditor with the resulting orders of controlling officers is highly necessary to secure the proper keeping of accounts. In the few instances in which municipal administration is carried out in a business-like and intelligent manner, and where interference is not necessary, control may gradually become nominal, but generally I see no possibility at present of relaxing the supervision of the Magistrate and of the Commissioner of the Division."

✓ 58. Mr. P. Nolan, Commissioner of the Rajshahi Division, sums up the year's work with these remarks:—

"In my opinion the only serious objection to the development of municipal institutions is the great increase in taxation by which it has been accompanied. This is a good deal felt by the people, who formerly had to pay very little in this form. On the other hand, the advantages derived from the sanitary and other measures of improvement on which the money raised has been spent are undoubted, and the form of administration by Committees elected or nominated is popular."

✓ 59. Mr. Luttman-Johnson, Commissioner of the Dacca Division, says:—

"I have so often said that whatever may be the shortcomings of our Municipal Boards, they are better than nothing, that I hardly care to repeat the platitude. Some grievous shortcomings, some grievous instances of administrative inaptitude, of hopeless want of ordinary business capacity, have come to my notice. But this, I fear, is a national characteristic, which must be borne with and, as far as possible, corrected in municipal as in other affairs."

60. The following are the comments of Mr. W. B. Oldham, C.I.E., Commissioner of the Chittagong Division:—

"The Chittagong and Comilla Municipalities are doing good work. The Cox's Bazar Municipality is virtually managed by its Chairman, the Local Subdivisional Officer. The Brahmanbaria and Noakhali Municipalities do little more than enough to save themselves from being superseded by the authorities. There are absolutely no indications that the Cox's Bazar people would prefer a real municipal system to the nominal system which they have. Detached parts of the Brahmanbaria municipal area frequently pray for release from the Municipality. There are no signs of any wish by the people of Chandpur, or Hajiganj, or Feni, all rapidly rising centres of business and population, to have municipal government introduced, and those concerned prefer to provide privately or by subscription for their needs. The Chittagong Municipal Commissioners have shown a sense of their requirements by invariably electing a European as Chairman, and supporting him against opposition or complaints which would make an ordinary office untenable. Altogether it is not even certain if the present municipal system is in this Division preferred by the great majority of those concerned, or except by the English-speaking class, to the old *régime* under the Magistrates."

61. Mr. A. Forbes, C.S.I., Commissioner of Patna, concludes his report with the following remarks:—

"It must be admitted that the past year has in many respects been disappointing. In many Municipalities, such as Arrah, Gaya, Motihari, Bihar, Siwan, Madhubani, Rosera, Jagdispur, and elsewhere, the non-official Chairmen or Vice-Chairmen have performed their duties in a thoroughly satisfactory manner, and have, as a rule, been supported in carrying out any desirable reforms by the rest of the Municipal Commissioners (though not always, e.g., Arrah). But in other places, notably Chapra, Darbhanga, and Patna, there has not only been much mismanagement, but also in the two first-named much deliberate obstructiveness to progress and reform, however obviously needed, when it was a question of increasing or revising taxation. I reproduce the following remarks from my General Administration Report:—'On the whole, however, I doubt very much whether, under the present system, we shall ever, in municipal matters, get beyond a certain limited point, and I am afraid that we have about reached it. Signs are not wanting of an unwillingness among municipal bodies to bestir themselves actively or to listen to advice, and I fear that the feeling is growing. If this goes on, it may be found in time that the legislation of the last 12 years has weakened the hands of Government to an extent inconsistent with the public interests.'"

In paragraph 404 of his General Administration Report Mr. Forbes also wrote as follows:—

"The Municipal Commissioners have to make, or at least to supervise the making of, assessments and collections, and to carry out the whole of the executive work themselves. And in all these *active* duties, whether from *inertia*, dislike to increase taxation, an instinctive shrinking from responsibility, or want of proper appreciation of the rules of sanitation, or from all these failings combined, if left to themselves, they almost invariably fall short of the standard of excellence one would wish to see them attain. It is a regrettable fact, but no

less true, that in one municipality after another, any important reform, however patent its need, is, as a rule, only introduced in consequence of direct official pressure. And not only so, but the ordinary administration of each municipality, if not constantly looked into and brought into line by the officers of Government, is almost certain in a short time to fall into a state of *laissez-aller* and disorder."

62. Mr. Toynbee, the Commissioner of the Bhagalpur Division, has recorded the following remarks:—

"The number of Municipalities in the Division remained the same as it was last year, and little or no change occurred in their condition. The application of modern western ideas of sanitation to eastern towns is not only a difficult but a very costly operation. The municipal authorities cannot carry the people with them, not only because sanitary reform means extra taxation, but also because conservative as they are, they cannot divest themselves in a day of the habits of generations. In most of the municipalities in this Division the Municipal Commissioners are engaged in a constant struggle to make both ends meet, and to steer clear of any very unfavourable remarks by the Sanitary Commissioners or Local Auditor. Unless they are rich enough to afford a paid Secretary, the supervision of out-door work has practically to take care of itself. No funds are available unless a loan be obtained from Government for any new works or improvements, however necessary or advisable they may be. It is not, therefore, I think, to be wondered at that true Local Self-Government seldom stirs out of the meeting-rooms of the Municipal Commissioners. The municipal cart sticks in the mud, but as a rule no Municipal Commissioner puts his shoulder to the wheel."

63. Mr. W. H. Grimley, Commissioner of the Chota Nagpur Division, has recorded the following remarks.—

"The municipal bodies in the five districts of Chota Nagpur are not sufficiently advanced to be trusted to walk alone, and are therefore placed under the guidance of an official Chairman, who at head-quarters is the Deputy Commissioner of the district and in other places the Munsif, Magistrate, or Sub-Registrar, it consequently depends very much on the capacity of this officer whether any real progress is made in municipal administration. If he is active and efficient he can under the large powers conferred upon him by section 44 of the Act take ready action, and so prevent temporary encroachments on roads, obstructions to drainage, or other nuisances from becoming permanent and irremovable; while if on the contrary he is weak, wanting in self-reliance, or intractable, instead of making prompt endeavours to carry out improvements suggested, it may be, by the Sanitary Commissioner, the Commissioner of the Division, or by Government, he will take shelter behind the resolutions of the Municipal Board, which is proverbially slow to move in such matters. It is only by timely notice and by prompt prosecution of those who contravene the law that many municipal improvements become possible. Whenever the state of the roads is bad, the drainage obstructed, encroachments permitted, the collections unpunctual, it is a sure sign that the executive is not controlled with a firm hand, and a strong executive is the main essential in the municipalities of this Division, where the Commissioners, who are mostly pleaders, mukhtars, petty traders, and money-lenders, are busy men whose time is chiefly taken up with their own concerns. Their interest in municipal business is mostly confined to mere routine matters and to a more or less regular attendance at the meetings, and the tendency generally is towards a mild or slack administration, which may be said to be in harmony with the public feeling on the subject."

64. Looking back on the work done by the municipalities of the province during the last five years the Lieutenant-Governor has much pleasure in recognising not only that many permanent improvements have been made, but that on the whole the standard of administration has been raised and a more active interest has been created in the business that comes before the Commissioners. Meetings are held oftener and are better attended than was the case five years ago, the municipal income has risen from Rs. 28,24,204 to Rs. 40,45,345, and the incidence of taxation now stands at 13 annas and 7 pies per head against 11 annas and 11 pies at the beginning of the period. Under all the main heads which contribute to the health and comfort of the urban population a marked increase has taken place in the expenditure of municipal funds. The amount spent on conservancy has risen from Rs. 6,90,123 to Rs. 8,84,861; on lighting from Rs. 1,43,343 to Rs. 1,60,596; on public works from Rs. 4,73,551 to Rs. 5,86,247; on hospitals and dispensaries from Rs. 2,32,651 to Rs. 3,31,052; and on public instruction from Rs. 1,15,288 to Rs. 1,36,524. On water-supply the capital expenditure has increased from Rs. 1,10,284 to Rs. 7,36,231, and the charges for maintenance from Rs. 28,217 to Rs. 61,702; while drainage works show a rise in capital outlay from Rs. 25,860 to Rs. 2,02,413, and in maintenance charges from Rs. 62,185 to Rs. 71,328. Within these five years water-works supplying filtered water on a large scale have been opened in Arrah, Maniktala, and Cossipore-Chitpur by municipal enterprise, and in Nasirabad by the liberality of Raja Surjya Kanta Acharjia. A large

scheme has been started, after much discussion, in the town of Howrah, and is now approaching completion. In Dacca the original works have been extended so as to double the supply of water; the works at Burdwan have been enlarged; the Darjeeling Municipality have improved their system and introduced the Pasteur-Chamberland method of filtration; and within the last few days the Lieutenant-Governor has had the satisfaction of according sanction to an extension of the Bhagalpur water-works which will distribute pure water to the poorest and most unhealthy quarters of the town. Good progress has been made in the experiments undertaken in connexion with projected water-works in Gaya, and water-works are being designed for Midnapore; but the schemes for supplying water to the small municipalities on either bank of the Hooghly are still incomplete. Minor projects which aim merely at improving the existing water-supply, without resorting to filtration, have also been carried out in Kurseong, Khulna, Comilla, Nator, and Purulia, and schemes of the same character are under consideration in Pabna and Raniganj. Under the head of Drainage large schemes have been carried out in the towns of Patna, Muzaffarpur, and Jalpaiguri, the municipal drainage system has been remodelled in Darjeeling and Rampur Boalia and improved in Dacca, Puri, and Naihati, and drainage projects are under consideration in the numerous towns mentioned in paragraph 43 of this Resolution.

65. For results such as these, though doubtless to some extent due to initiative influence on the part of the officers of Government, the municipalities concerned may fairly claim a substantial measure of credit. In most cases the Municipal Commissioners have shown themselves amenable to the suggestions that have been made to them; but both Mr. Nolan and Mr. Forbes write warningly of the growing impatience of increased taxation, however good the object may be, and Mr. Westmacott and Mr. Forbes are seriously alarmed at the tendency to resist or to ignore the advice and corrections of District and Divisional Officers. It is of course out of the question that municipalities should be independent of official control, nor does the Lieutenant-Governor believe that such a claim would be put forward by those Commissioners who have the success of municipal administration really at heart. On the other hand it is not desirable to extend the sphere of official supervision, and the general tendency of the amended Municipal Act has been to increase the reasonable liberty of action enjoyed by the Commissioners in the management of local affairs, while it has strengthened the power of the State to intervene in the exceptional cases where that discretion is seriously abused and the abuse persisted in.

66. At the close of his term of office Sir Charles Elliott has much pleasure in recording that municipal administration in Bengal is on the whole creditably carried on, and that there is a tendency to improvement in the efficiency with which municipal funds are expended for the public good. The defects which exist are due mainly to the constitution of the Committees themselves. Few Municipal Commissioners have had any training in public business, and most of them are fully occupied with their own affairs. For deliberation and discussion they have considerable aptitude: their difficulties begin when decisions expressed in general terms have to be carried out in detail. Here they are at a great disadvantage as compared with the District Boards. Municipalities have to create their own executive and to acquire for themselves experience in the transaction of business, while District Boards have both of these essential requisites found for them in the person of the Chairman and his permanent staff. The executive work done by the former agency cannot, therefore, be judged by the same standard as is applied to the latter, but for all that municipalities fill a useful place in the system of administration and discharge a number of functions which could not conveniently be undertaken by Government officials.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Government of Bengal.

APPENDICES.

APPENDIX A.

Statement showing the date of establishment of each Municipality in the Provinces, the population within municipal limits, and the actual number of rate-payers in each during the year 1894-95.

Name of Division.	Name of District	Serial number of Municipality.	Name of Municipality.	Date of establishment	Population	Number of rate-payers	Percentage of rate-payers to population
1	2	3	4	5	6	7	8
BURDWAN.	Burdwan	1	Burdwan ...	1865 ..	34,477	7,315	21 2
		2	Kalna ...	1st April 1869 .	9,680	2,350	24 2
		3	Katwa ...	1st " " ..	6,699	1,601	23 8
		4	Dainhat ..	1st " " ..	5,144	1,126	21 8
	Birbhum .	5	Ranganj .	1st June 1876	13,772	1,087	7 8
		6	Suri ..	July " "	7,481	996	13 3
	Bankura	7	Bankura ...	1st April 1869 .	18,743	2,504	13 3
		8	Vishnupur ...	16th September 1873 ..	18,190	2,274	12 5
		9	Sonamukhi ..	1st April 1886	13,462	2,072	15 3
	Midnapore	10	Midnapore ...	1865 ...	32,264	4,810	14 9
		11	Tamluk ...	1864 ...	6,612	1,598	24 1
		12	Ghatal ...	1st April 1869 ...	13,942	3,075	22 05
		13	Chandrakona .	1st " " ..	11,309	2,330	20 6
		14	Ramjibanpur ...	1st " 1876 .	9,977	2,000	20 04
		15	Khurpai ...	1st " " ..	5,708	1,343	23 5
		16	Kharar ..	1st " 1888 ..	10,083	1,892	18 7
		17	Hooghly-Chinsura	1865 ...	33,060	7,742	23 41
	Hooghly ..	18	Serampore ...	1865 ..	35,952	7,239	20 1
		19	Uttarpara ...	1865 ..	6,489	1,521	23 4
		20	Baidyabati ...	1st April 1869 ...	18,380	3,936	21 41
		21	Bhadreswar ...	1st " " ..	9,639	1,968	20 4
		22	Kotrang ...	1st " " ..	5,164	970	18 7
		23	Bansbaria ...	1st " " ..	6,783	1,831	26 9
		24	Jahanabad ..	1886 ..	8,326	1,703	20 4
	Howrah .	25	Howrah ...	1862 ..	116,606	16,195	13 9
		26	Bally ...	1st April 1883 ..	16,700	2,965	17 75
	DIVISIONAL TOTAL ...				474,642	84,443	17 79
PRESIDENCY.	24-Parganas.	27	Cesaspore-Chitpur...	1st April 1889 ..	31,423	5,389	17 1
		28	Maniktala ...	1st " " ..	28,161	6,117	21 7
		29	Baranagar ...	1st " 1869 .	34,278	6,286	18 3
		30	South Suburban ..	1st " " ..	69,642	11,000	15 7
		31	Rajpur ...	1st " 1876 ...	10,940	1,900	17 3
		32	Baruipur ...	1st " 1869 ..	3,922	900	22 9
		33	Jainagar ..	1st " " ..	8,233	1,330	16 1
		34	South Dum-Dum .	1st September 1870 ...	11,037	2,217	20 08
		35	North Dum-Dum ..	1st " " ..	5,354	1,092	20 3
		36	South Barrackpore	1st April 1869 " ...	25,711	4,868	18 9
		37	North Barrackpore	1st " " ..	20,980	3,908	18 6
		38	Baraset ..	1st " " ..	9,754	2,400	24 6
		39	Naihati ...	21st May " ..	29,724	6,870	23 1
		40	Gobardanga .	1st " 1870 ...	6,704	1,216	18 1
		41	Basirhat ...	1st April 1869 ...	15,109	2,330	15 4
		42	Baduria ...	1st " " ..	12,744	2,165	16 9
		43	Taki ...	1st " " ..	4,936	1,023	20 7
	Nadia ...	44	Krishnagar ...	1st November 1864 ...	25,500	6,000	23 5
		45	Santipur ...	11th January 1865 ...	30,437	8,724	28 6
		46	Ranaghat ...	21st September 1864 ...	8,506	2,245	26 3
		47	Nadia ...	1st April 1869 ...	13,334	2,364	17 7

APPENDIX A—continued.

Name of Division	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population	Number of rate-payers	Percentage of rate-payers to population
1	2	3	4	5	6	7	8
PRESIDENCY—concluded	Nadia— conclud.	48	Kushtia ...	1st April 1869 ..	11,199	1,841	16.4
		49	Kumarkhali ...	1st " " ...	6,165	1,732	28.09
		50	Meherpur ...	15th " " ...	5,820	1,306	22.4
		51	Birnagar ..	1st " " ...	3,421	1,116	32.6
		52	Chakdaha ..	1st May 1886 ..	8,618	1,647	19.1
	Murshid- abad.	53	Berhampore ...	1st July 1876 ...	23,267	6,651	28.5
		54	Lalbagh ..	1st April 1869 ..	31,667	5,752	18.1
		55	Jangipur ..	1st " " ..	9,863	2,584	26.2
		56	Kandi ...	1st " " ..	11,089	2,021	18.2
	Jessore ..	57	Jessore ..	August 1864 ...	8,308	1,670	20.1
		58	Kotechandpur ..	1st July 1883 ..	9,502	1,500	15.7
		59	Moheshpur ...	1st April 1869 ..	4,451	1,156	25.9
	Khulna ...	60	Khulna ..	1st October 1884 ..	8,667	1,541	17.7
		61	Satkhura ...	1st April 1869 ..	8,550	1,793	20.9
		62	Debhatta ...	1st " " ...	5,384	1,096	20.3
		63	Chanduria ..	21st May " ..	2,593	562	21.6
Total ...					5,64,991	1,14,312	20.2
RAJSHAH	Rajshahi {	64	Rampur Boalia ..	21st August 1876 ..	21,407	4,798	22.4
		65	Nator ...	1st April 1869 ..	9,185	1,800	19.5
	Dinajpur	66	Dinajpur ..	1st " " ..	12,204	1,696	13.9
	Jalpaiguri	67	Jalpaiguri ...	1st " " ..	9,682	1,428	14.7
	Darjeeling {	68	Darjeeling ..	1st July 1850 ..	14,145	1,027	7.3
		69	Kurseong ..	1st May 1879 ..	3,522	181	5.1
	Rangpur ..	70	Rangpur ..	1st April 1869 ..	14,216	2,590	18.2
	Bogra ..	71	Bogra ...	1st July 1876 ...	6,605	1,651	24.9
		72	Sherpur ..	1st " " ..	3,965	930	23.5
	Pabna ..	73	Pabna ...	1st " " ..	16,486	3,300	20.6
		74	Sirajganj ...	1st April 1869 ...	23,188	4,778	20.6
Total ..					134,605	24,179	17.9
DACCA.	Dacca ...	75	Dacca ...	August 1864 ..	82,321	11,758	14.2
		76	Naranganj ..	8th September 1876 ...	17,715	1,834	10.3
		77	Nasirabad ..	1st April 1869 ...	11,555	1,545	13.3
		78	Muktagacha ..	October 1875 ..	4,923	976	19.8
	Mymen- singh.	79	Jamalpur ...	1st April 1869 ...	15,388	2,325	15.1
		80	Sherpur ..	1st " " ..	10,744	1,778	16.5
		81	Kishoreganj ..	1st " " ..	13,988	2,376	16.9
		82	Bazitpur ..	1st " " ..	9,399	1,506	16.0
		83	Netrakona ...	1st January 1887 ..	9,821	1,546	15.7
	Faridpur	84	Tangail ...	1st July " ..	17,973	2,837	15.7
		85	Faridpur ..	January 1869 " ..	10,774	1,576	14.6
		86	Madaripur ...	April 1875 ...	13,772	3,585	26.0
		87	Barisal ...	1st July 1876 ..	15,482	2,671	17.2
	Backer- gunge.	88	Nalchuti ...	April 1875 ..	1,675	265	15.8
		89	Jhalakoti ...	1st April 1875 ...	2,365	544	22.9
		90	Pirojpur ...	1st July 1885 ...	12,246	2,333	19.0
		91	Patuakhali ...	1st April 1892 ...	4,885	898	18.3
					255,026	40,353	15.1

APPENDIX A—continued.

Name of Division.	Name of District.	Serial number of Municipality	Name of Municipality.	Date of establishment.	Population	Number of rate-payers.	Percentage of rate-payers to population
1	2	3	4	5	6	7	8
CHITTAGONG.	Tippera . } Noakhali ... } Chittagong }	92	Comilla ...	30th November 1864 ..	14,680	2,377	16 2
		93	Brahmanbaria ...	1st August 1868 ...	18,006	2,994	16 6
		94	Noakhali ...	1st July 1876 ...	5,428	1,208	22·2
		95	Chittagong .	5th July 1864 ...	24,069	4,406	18 3
		96	Cox's Bazar	1st April 1869 .	4,347	700	16 1
				Total	66,530	11,685	17·6
PATNA	Patna .. }	97	Patna ...	November 1864 ...	167,529	31,112	18 57
		98	Barh .	1st May 1870	12,363	2,245	18 15
		99	Bihar ...	1st April 1869 ...	47,723	7,063	14 79
		100	Dinapore Nizamat	1st July 1887 ..	28,696	4,579	15 95
	Gaya ... }	101	Gaya ...	May 1865 ...	80,383	12,636	15 5
		102	Tikari .	1st October 1885 ..	11,532	1,348	11 6
		103	Daudnagar .	1st " " ...	9,851	1,299	13 19
		104	Arrah .	1st January 1865 .	46,905	7,086	15 1
	Shahabad }	105	Jagdispur ...	1st April 1869 ...	12,475	1,707	13 6
		106	Buxar .	1st " " ...	15,506	2,526	16 2
		107	Dumraon ...	1st " " .	18,384	3,033	16 4
		108	Bhabhua .	1st " " ...	5,962	887	14·8
	Saran }	109	Sasaram	1st " " ...	22,713	2,852	12 5
		110	Chapra .	April 1864 ...	57,352	8,380	14 6
		111	Revelganj .	17th August 1876 ...	13,473	2,068	15 3
		112	Siwan .	April 1869 ...	17,709	1,760	9 9
	Champaran }	113	Motihari ..	15th April 1869 ..	13,108	1,792	13 6
		114	Bettiah .	15th " " ..	25,513	4,268	16 7
		115	Muzaffarpur ..	November 1864 .	49,192	7,067	14 3
		116	Hajipur ...	June 1869 ...	21,487	3,222	14 9
	Muzaffarpur }	117	Lalganj .	" " " " ...	12,493	1,814	14 5
		118	Sitamarhi .	1st October 1882 ..	8,715	1,130	12 96
		119	Darbhanga ...	1st November 1864 ...	73,561	7,559	10 2
		120	Madhubani ..	1st April 1869 ..	17,526	2,894	16 5
	Darbhangha }	121	Roserah ...	1st " " ..	10,885	1,581	14 5
				Grand Total	801,036	121,808	15 2
BHAGALPUR.	Monghyr }	122	Monghyr .	November 1864 ...	57,077	7,078	12 40
		123	Jamulpur	1st July 1883 ...	18,089	2,490	13 76
		124	Jamui	1st March 1886 ...	9,319	1,060	11·37
	Bhagalpur }	125	Bhagalpur .	September 1864 ...	69,106	8,375	12 11
		126	Colgong .	1st April 1869 ...	5,145	1,135	22 06
	Purnea . }	127	Purnea ...	September 1864 ...	14,555	2,348	16·13
		128	Kishanganj .	1st April 1887 ...	8,466	1,312	15 49
	Malda .. }	129	English Bazar	1st " 1869 ...	13,818	3,344	24 2
		130	Old Malda .	1st " 1869 ...	4,178	804	19 24
	Sonthal Parganas }	131	Deoghur .	26th November 1869	6,163	638	10 35
		132	Sahibganj ...	1st April 1883 ...	11,297	1,329	11 76
				Total	217,213	29,913	13·77

APPENDIX A—concluded.

Name of Division	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
ORISSA	Cuttack	133	Cuttack	4th July 1876	42,033	5,976	14.2
		134	Jaipur	1st April 1869	11,992	1,989	16.5
	Balasore	135	Kendrapara	10th March "	17,647	2,900	16.4
		136	Balasore	1st April 1877	20,775	3,549	17.8
	Puri	137	Puri	1st " 1881	28,794	5,620	19.5
				Total	121,241	20,034	16.5
CHOTA NAGPUR.	Hazaribagh	138	Hazaribagh	1st April 1869	16,672	2,064	12.3
		139	Chatra	1st " "	10,783	1,030	9.6
	Lohardaga	140	Ranchi	1st " "	20,306	3,737	18.4
		141	Lohardaga	1st July 1888	7,110	1,066	14.9
	Palamau	142	Daltonganj	1st " "	5,195	1,013	19.5
		143	Puruha	26th " 1876	12,128	1,720	14.1
	Manbhum	144	Jhalda	1st April 1888	4,890	635	12.9
		145	Raghunathpur	1st " "	6,216	616	9.9
	Singhbhum	146	Chaibassa	1st " 1875	6,850	1,142	16.7
				Total	90,160	13,023	14.4
				GRAND TOTAL	2,725,434	459,750	16.8
				GRAND TOTAL FOR 1893-94	2,727,620	463,960	17.0

APPENDIX B.

Statement showing results of elections held during the year 1894-95.

Serial number of municipality.	Name of municipality.	Number of voters in the ward or municipality, if not divided into wards	Number of persons who actually voted	Percent- age of attendance of voters	Number of Commis- sioners to be elected.	Number of candidates for election (in con- tested cases).	REMARKS
1	2	3	4	5	6	7	8
2	Kalna	Ward No. I—217	..		1	..	} Successful.
3	Katwa	.. III— 17	..	..	2	
4	Dainhat ..	.. II—252	..		1	
5	Raniganj ..	.. I—358	169	50.0	1	4
7	Bankura .	.. I—151	.		1		} Successful
14	Ramjibanpur	.. II— 78	.		1		
16	Kharar	.. I—309*	88	12.3	4	8	} Two successful, but one election failed in each case
		.. II—169*			3		
23	Bansberia ..	.. III—122* .			3	
		.. III— 53			1		
25	Howrah	.. VIII—693	.		1		} Successful.
27	Cossipore-Chit- pur	.. IV—738	.		1		
33	Jainagar	.. I—156			1		
		.. IV—120			1	..	
34	South Dum-	.. III—143 .	86	25.1	1	2	} Successful.
35	North Dum	.. II—273	144	52.7	1	4	
37	North Bar- rackpore	.. IV			1	2	
		.. V			1	..	
38	Barasat .	.. I			1	.	} Election failed owing to the failure of the rate-payers to nominate a candidate within the prescribed time. A Commissioner was appointed under section 16 of the Act
40	Goverdanga	.. VI			1		
41	Basirhat	.. I—125	.	..	1		
		.. VIII— 51			1		
42	Baduria V—108	5	4.6	1	3	} Successful.
		.. VIII—227	4	9.09	1	2	
45	Santipur ..	.. I—495			1	
		.. II—514 .	159 117	32.1 22.7	1	4 2	
46	Banaghat VI—			1	..	} Successful
47	Nadia	.. I—453 .			1		
48	Kushtia .	.. VI			1		
53	Berhampore	.. III—624 .			1		} Successful
		.. V—254			1		
56	Kandi	.. II—170			1		
57	Jessore ..	.. III— 71			1	
59	Moheshpur	.. III— 98			1		} Successful
64	Rampur Boalia	.. II—299	35	11.7	1	5	
		.. VII— 91 ..			1		
65	Nator ..	.. VI— 47	..		1	.
66	Dinajpur „ D 89	38	42.6	1	2	} Successful
69	Kurseong .	Entire town . 225	15		1		
79	Jamulpur .	Ward No III—130			1		
113	Siwan	.. 570 .			1	.	
115	Museaffar- pur.	.. IV—271	1		

* General elections.

APPENDIX B—concluded.

Serial number of municipality.	Name of municipality.	Number of voters in the ward or municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected	Number of candidates for election (in contested cases).	REMARKS
1	2	3	4	5	6	7	8
119	Darbhanga ...	Ward No. IV-460* ...	113	24.5	1	3	
		.. VI-300*	58	19.3	1	3	
120	Madhubani	.. IV-106	..		1	...	Successful.
122	Monghyr	.. VI-224 ...	..	..	1	..	Election failed, as a candidate was not nominated within the prescribed time and a Commissioner was appointed by Government.
123	Jamulpur .	.. I-185	...	.	1	..	Successful.
		.. IV-249 ...	...		1	..	
126	Kishanganj	.. V-72 ...	...		1	.	
		.. II-55 ...	...			
129	English Bazar	.. IV ...	...	...	1		Election failed, and a Commissioner was appointed under section 16 of the Municipal Act
136	Hazaribagh*	.. I-62 .	..	.	2	...	Successful.
		.. II-101 .	..		2	..	
		.. III-104 .	45	43.2	2	3	
		.. IV-158	..	..	2	..	Successful.
		.. V-110	..	..	2	..	
139	Chatra .	.. III-93	..	...	1	.	
143	Purulia	.. I-136 ..	..	..	1		Successful

* General elections.

APPENDIX C.

Statement showing the mode of Assessment in vogue in each Municipality in the Burdwan Division, the rate at which the Tax on Holdings or on Persons is levied, and the result of any Revision of Assessment made during the year 1894-95

Serial number of Municipality	NAME OF MUNICIPALITY	Mode of assessment in vogue	The rate at which the assessed tax is levied	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR		REMARKS
				Increase in income	Decrease in income	
1	2	3	4	5	6	
				Rs A P	Rs A P	
1	Burdwan	Rate on holdings	Rs 7½ per cent			A general revision of assessment was begun but not finished during the year. A general revision was made at the close of the year to take effect from the beginning of the current year.
2	Kalna	Tax on persons	According to circumstances and property, annas 8 to Rs 1 per cent on annual income of the assessee.			
3	Katwa	Ditto	Ditto 12 annas per cent on annual income			
4	Damhat	Ditto	Ditto ditto			A general revision of assessment of holdings took place, and the assessments were enhanced in some cases in consequence of new and improved holdings.
5	Kaniganj	Rate on holdings	Rs 7½ per cent			
6	Suri	Tax on persons	House tax 14 annas per cent per month on income above Rs 30 and 12 annas on income up to Rs 30, latrine tax on annual valuation— As From Rs 10 to Rs 25 3 per month, " 26 to " 40 4 " " 41 to " 60 5 " " 61 to " 80 6 " " 81 to " 100 7 " and annas 2 per every Rs 50 and upwards. Annas 12 per cent per month or Rs 9 in the year	778 14 0		
7	Bankura	Tax on persons	Annas 12 per cent per month or Rs 9 in the year			The assessments revised during the latter end of 1893-94 came into force from the commencement of the year under report.
8	Vishnupur	Ditto	Rs 1 4 per cent			
9	Sonamukhi	Ditto	Rs 2 per cent	24 11 9		
10	Midnapore	Rate on holdings	Rs 7½ per cent on annual value of holdings		1,041 3 0	Some new holdings were assessed with effect from the 4th quarter of 1894-95. General revision was made during the year. Revision of assessment was made in 1894-95 but it took effect from the commencement of the year 1894-95.
11	Tamluk	Tax on persons	As 12 per cent on the monthly income of the assessee	449 9 3		
12	Ghatal	Ditto	1 per cent	1,040 15 9		
13	Chandrakona	Ditto	1 per cent	122 10 8		New assessment made during the year. General revision made during the year.
14	Itanagar	Ditto	As 12 ditto	6 7 6		
15	Kharai	Ditto	Rs 1 9 ditto	102 6 3		
16	Kharar	Ditto	Rs 1 ditto	501 8 0		Assessment raised from 4s 12 to Rs 1 which took effect from the 2nd quarter of the year.
17	Hooghly and Chinsura	Rate on holdings	6½ per cent on the annual value of holdings			The assessments were enhanced in some cases of improved and new buildings.
18	Serampore	Ditto	7½ per cent on annual value of holdings	441 8 0		
19	Uttarpara	Ditto	7½ per cent			
20	Haiderabad	Tax on persons	According to circumstances and property. No rate specified. 7 per cent on public buildings.			General revision of assessment was made in Wards Nos 11 and 13 at the close of the previous year and came into force from the beginning of the current year, but the result is not known yet, as the objections have not been disposed of.
21	Bhadreswar	Ditto	According to circumstances and property but there is no fixed rate. Generally at 7 per cent per annum on the annual income of the rate payers.	15 0 0		
22	Kotrung	Ditto	According to circumstances and property of the inhabitants at the rate of Rs 14 per cent.			
23	Dansberia	Ditto	According to circumstances and property of the inhabitants at the rate of 8 annas to 11 annas per cent.			A revision of assessment was made during the year which brought an increase of income to a little extent.
24	Jahanabad	Ditto	According to circumstances and property of the inhabitants at the rate of 8 annas to 12 annas per cent.			
25	Howrah	Rate on holdings	Rs 7½ per cent		445 0 0	
26	Dally	Ditto	Ditto	65 14 6		The total increase on new and improved holdings assessed during the year was Rs 704, but the municipality still suffers by the removal of the range of huts which stood on the land belonging to the Port Commissioners on the Hooghly Bridge approach, and which they dismantled to improve the road. The loss (which is merely in income from taxes) by this dismantling of the huts in question has been Rs 679, so that in the end a decrease of Rs 445 is the result. In addition to the loss in income sustained by the removal of the said range of huts and sheds numerous kutcha huts throughout the most prominent parts of the town have also been dismantled probably to provide space for the erection of pukka holdings as an inducement from the introduction of the approaching filtered water supply scheme. The further loss from such dismantling amounts to Rs 1,149.
						Assessments were enhanced in cases of improved and new holdings.

APPENDIX C—continued.

Serial number of municipality	NAME OF MUNICIPALITY	Mode of assessment in vogue	The rate at which the assessed tax is levied	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR		REMARKS.
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
				Rs A P.	Rs A P.	
27	Cossipore Chitpur	Rate on holdings	7½ per cent on the annual value of holdings	3 7 9		
28	Maniktala	Ditto	Ditto ditto	116 8 9		Increase was due to the assessment of new and improved holdings
29	Baranagar	Tax on persons	No fixed rate Generally at 1 per cent on income of the assessee	43 8 9		Increase is owing to the partial revision of assessment
			Latrine rate—According to a scale on the annual value of holdings	250 4 3		Ditto ditto ditto
30	South Suburban	Rate on holdings	7½ per cent on the annual value of holdings			General revision of assessment was made during the year, which will take effect from the 1st April 1895. It is stated that the result shows an increase of about 15 per cent on municipal income from house-rates
31	Rajpur	Tax on persons	No fixed rate Generally at 12 annas per cent on income			There was a general revision of assessment during the year resulting in an increase of Rs. 477, but it is apprehended that some reduction of the amount will take place by the action of the appeal committee. This assessment is to take effect from 1st April 1895.
32	Baruipur	Ditto	Ditto ditto			The revision of assessment was completed in March last resulting in an increase of Rs. 360, but it has taken effect from the 1st April 1895
33	Jaunagar	Ditto	Generally levied at Rs. 12 over an income of Rs. 1,000 a year			
34	South Dum Dum	Ditto	No fixed rate			Assessment was revised but did not take effect till April 1895. The result is an increase of Rs. 214 5
35	North Dum Dum	Ditto	Generally at 1 per cent on income			Revision of assessment was made during the year, which is to take effect from the 1st April 1895. The result has not been reported
36	South Barrackpore	Ditto	At 1 per cent			The revision of assessment was made of Kulta water works from the third quarter of 1894-95
37	North Barrackpore	Ditto	No fixed rate	500 0 0		A general revision was made during the year, which did not come into force until 1st April 1895. The result has not been reported.
38	Barasat	Ditto	Generally at 1 per cent on annual income			
39	Naihati ...	Ditto	Personal tax at 12 annas per cent per annum, and latrine fee is generally levied at 5 per cent on annual value of holdings	140 0 0		
40	Gobardanga ...	Ditto	Annas 10 per cent on the annual income		80 10 0	Due to the revision of assessment.
41	Basirhat	Ditto	The rate was fixed at 12 annas per cent on the annual income of the rate payers	290 0 0		Due to the general revision of assessment.
42	Baduria	Ditto	No fixed rate generally at one per cent on income	23 0 0		Due to the partial revision made during the year
43	Taki	Ditto	Generally at 10 annas per cent on income			
44	Krishnagar	Rate on holdings	6½ per cent on the annual value of holdings	1,000 0 0		A general revision of assessment was made at the end of 1894-95, which will come into force from 1st April 1895
45	Santipur ..	Ditto	6½ per cent on the annual value of holdings	615 0 0		General revision of assessment will come into force from 1st April 1895.
46	Baranaghat ..	Ditto	6½ per cent on the annual value of holdings			
47	Nadia ...	Tax on persons		312 0 0		General revision of assessment will come into force from 1st April 1895
48	Kushtia ..	Ditto	Annas 12 per cent for the first hundred 8 annas for the second, and 6 annas for every additional hundred	689 8 6		Ditto ditto
49	Kumarkhali	Ditto	No fixed rate for tax on persons, but latrine rate at the rate of Rs. 4 11 per cent on the annual value of holdings			
50	Meherpur.	Ditto	No fixed rate			
51	Birnagar	Ditto	Ditto			
52	Chakdaha ..	Ditto	Ditto	84 6 3		Partial revision will come into force from 1st April 1895
53	Bhanganagar	Ditto	Generally at Rs. 1 per cent, on income			
54	Lalbagh	Ditto	Ditto ditto	458 7 0		General revision was made in 1893-94, but it came into effect from the 1st April 1894.
55	Jangipur	Ditto	Ditto ditto	78 3 5		Revision made during 1893-94 to take effect from first quarter of 1894-95
56	Kandi	Ditto	Ditto ditto			General revision made during the year to take effect from April 1895
57	Jessore	Rate on holdings	7½ per cent on annual value of holdings and latrine fees on a scale varying from Rs. 28 to Rs. 18 per year	231 0 6		Assessment enhanced in cases of new and improved holdings.
58	Kotchandpur	Tax on persons	No fixed rate generally at about 1 per cent on income	241 7 6		
59	Moheshpur	Ditto	No fixed rate			
60	Khulna ...	Ditto	No fixed rate; generally at one per cent on income.	86 0 0		Partial revision
61	Batkhira ...	Ditto	At annas 12 per cent, on income generally			
62	Debbhatta ...	Ditto	Rs. 1 per cent, on the annual income	683 8 0		As all the appeals against the revised assessment are not disposed of yet, the increase will come down, as it seems, to Rs. 500 or thereabouts.
63	Chanduria	Ditto	Ditto ditto			

APPENDIX C—continued.

Serial number of Municipality	NAME OF MUNICIPALITY.	Mode of assessment in vogue	The rate at which the assessed tax is levied	RESULT OF ANY GENERAL, OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR		REMARKS.
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
64	Rampur Bouha	Tax on persons	At 12 annas per cent on the monthly income of ratepayers	Rs A P 100 0 0	Rs A P ..	The increase is due to revision of assessment
65	Nator	Ditto	At 8 annas per cent on the monthly income of ratepayers	..	187 4 2	The decrease is mainly due to exemption of the jui buildings from latrine fees under the amended Act
66	Dinajpur	Ditto	Varies from annas 1-6 to Rs 7 per mensem			The increase is due to general revision of assessment and to the assessment of new and improved houses
67	Jalpaiguri	Ditto	Varies from 6 pias to Rs 7 per month	5 230 0 0		Revision of assessment was made during the year under report, but it will take effect from the 1st quarter of 1895, viz.
68	Darjeeling	Rate on holding	The holdings were assessed at 4 per cent and water rate levied at 2½ per cent			An increase of Rs 135 was also obtained in latrine fees
69	Kurseong	Ditto	At 7½ per cent			Due to general revision of assessment
70	Rangpur	Tax on persons	At 8 annas per cent on the monthly income of ratepayers			
71	Bogra	Ditto	At 12 annas per cent on the income of ratepayers	100 0 0		
72	Sherpur	Ditto	At half piea per rupee on the monthly income of ratepayers	14 4 0		
73	Pabna	Ditto	At 12 annas per cent on the monthly income of ratepayers			
74	Sirajganj ..	Ditto	At 8 annas per cent on the monthly income of ratepayers			
75	Dacca	Rate on holdings	At 8 per cent on the annual value of holdings	339 9 6		The Commissioners assessed all new and improved holdings
76	Narainganj	Ditto	At 6½ per cent on annual value of holdings			
77	Nasirabad	Tax on persons	1 According to circumstances and property at 8 annas per cent on the income, but Government buildings are assessed at 7½ per cent for the municipal tax 2 Latrine rate—At 5 per cent per annum on the annual value of holdings 3 Water rate—At 3 and 4 per cent per annum on the valuation of holdings according to distances from the nearest hydrant	115 0 0 361 0 0	..	The increase is due to the revision of latrine tax and water-rate made in March 1895 to take effect from April 1895
78	Muktagacha	Ditto	According to circumstances and property of the assessee (maximum Rs 8½ and minimum 6 annas only)	639 0 0		The increase is due to the general revision of assessment
79	Jamalpur	Ditto	Ditto ditto ..	595 9 3		The increase is due to the revision of assessment made in March 1894
80	Sherpur	Ditto	Latrine rate—At 6½ per cent per annum on annual value of holdings	1 019 4 11		The increase is due to the revision of the latrine tax made in March to take effect from April 1895
81	Kishorganj	Ditto	According to circumstances and property (maximum Rs 8½ and minimum 6 annas only)	115 0 0		The increase is due to partial revision
82	Bazilpur	Ditto	From 6 pias to Rs 7 per mensem	25 0 0		The increase is due to increase in the number of rate payers
83	Netrakona	Ditto	According to circumstances and property (maximum Rs 8½ and minimum 6 annas only)	92 0 0		The increase is due to general revision
84	Tangail ..	Ditto	Ditto ditto	75 0 0		The increase is due to partial revision and to increase in the number of rate payers
85	Faridpur	Ditto	According to circumstances and property at 10 annas per cent on the annual income		18 0 0 0 0 0	Due to partial revision.
86	Madaripur	Ditto	Latrine rate—At 4 per cent on the annual value of holdings			General revision of assessment has been made during the latter part of the year, the result of which has been an increase of assessment to take effect from 1st April 1895
87	Barisal	Ditto	Levied according to circumstances and property Government buildings are assessed on their annual value at 7½ per cent	945 0 0		The increase is due to the revision of assessment
			Ditto ditto			There was a revision made during the year, the result of which has been an increase of assessment to take effect from 1895-96
			At annas 8 per cent on the annual income of the assessee			
			Latrine rate—			
			1) Holding the annual value of which does not exceed Rs 25, at the rate of Rs 2 8			
			2) Holding that exceeds Rs 25 and does not exceed Rs 50, at the rate of Rs 4			
			3) Holding that exceeds Rs 50 and does not exceed Rs 100, at the rate of Rs 8			
			4) Holding that exceeds Rs 100 and does not exceed Rs 200, at the rate of Rs 13 4			
			5) Holding that exceeds Rs 200 and does not exceed Rs 300, at the rate of Rs 18-8			
			For every Rs 100 or a part thereof in excess of Rs 300, at the rate of Rs 4			

APPENDIX C—continued.

Serial number of municipality	NAME OF MUNICIPALITY	Mode of assessment in vogue	The rate at which the assessed tax is levied	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR		REMARKS.
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
27	Cossipore Chitpur	Rate on holdings	7½ per cent on the annual value of holdings	Rs A P 3 7 9	Rs A P.	
28	Maniktala	Ditto	Ditto ditto	116 8 9		Increase was due to the assessment of new and improved holdings
29	Baranagar	Tax on persons	No fixed rate Generally at 1 per cent on income of the assessee Latrine rate—According to a scale on the annual value of holdings	43 8 9 250 4 3		Increase is owing to the partial revision of assessment Ditto ditto ditto
30	South Suburban	Rate on holdings	7½ per cent on the annual value of holdings			General revision of assessment was made during the year, which will take effect from the 1st April 1895. It is stated that the result shows an increase of about 16 per cent on municipal income from house rates
31	Rajpur	Tax on persons	No fixed rate Generally at 12 annas per cent on income			There was a general revision of assessment during the year resulting in an increase of Rs 479, but it is apprehended that some reduction of the amount will take place by the action of the appellate committee. This assessment is to take effect from 1st April 1895.
32	Baruipur	Ditto	Ditto ditto			The revision of assessment was completed in March last resulting in an increase of Rs 350, but it has taken effect from the 1st April 1895
33	Jainagar	Ditto	Generally levied at Rs 12 over an income of Rs 1,000 a year			
34	South Dum Dum	Ditto	No fixed rate			Assessment was revised, but did not take effect till April 1895. The result is an increase of Rs 214 5
35	North Dum Dum	Ditto	Generally at 1 per cent on income			Revision of assessment was made during the year, which is to take effect from the 1st April 1895. The result has not been reported
36	South Barrackpore	Ditto	At 1 per cent			The revision of assessment was made of Fulta water works from the third quarter of 1894-95
37	North Barrackpore	Ditto	No fixed rate	500 0 0		A general revision was made during the year, which did not come into force until 1st April 1895. The result has not been reported.
38	Barasat	Ditto	Generally at 1 per cent on annual income			
39	Nashat	Ditto	Personal tax at 12 annas per cent per annum, and latrine fee is generally levied at 6 per cent on annual value of holdings	140 0 0		
40	Gobardanga	Ditto	Annas 10 per cent on the annual income		80 10 0	Due to the revision of assessment,
41	Basirhat	Ditto	The rate was fixed at 12 annas per cent on the annual income of the rate payers	290 0 0		Due to the general revision of assessment,
42	Baduria	Ditto	No fixed rate generally at one per cent on income	23 0 0		Due to the partial revision made during the year
43	Taki	Ditto	Generally at 10 annas per cent on income			
44	Krishnagar	Rate on holdings	6½ per cent on the annual value of holdings	1,000 0 0		A general revision of assessment was made at the end of 1894-95 which will come into force from 1st April 1895
45	Santipur	Ditto	6½ per cent on the annual value of holdings	615 9 0		General revision of assessment will come into force from 1st April 1895.
46	Bamughat	Ditto	6½ per cent on the annual value of holdings			
47	Nadia	Tax on persons		312 0 0		General revision of assessment will come into force from 1st April 1895
48	Kuabha	Ditto	Annas 12 per cent for the first hundred 8 annas for the second and 6 annas for every additional hundred	689 8 6		Ditto ditto
49	Kumarkhali	Ditto	No fixed rate for tax on persons but latrine rate at the rate of Rs 11 per cent on the annual value of holdings			
50	Mohorpur	Ditto	No fixed rate			
51	Birnagar	Ditto	Ditto			
52	Chakdaha	Ditto	Ditto	84 6 3		Partial revision will come into force from 1st April 1895
53	Berhampore	Ditto	Generally at Rs 1 per cent. on income			
54	Lalbagh	Ditto	Ditto ditto	458 7 0		General revision was made in 1893-94, but it came into effect from the 1st April 1894
55	Jangipur	Ditto	Ditto ditto	78 3 5		Revision made during 1893-94 to take effect from first quarter of 1894-95
56	Kandi	Ditto	Ditto ditto			General revision made during the year to take effect from April 1895
57	Jessore	Rate on holdings	7½ per cent on annual value of holdings and latrine fees on a scale varying from Rs 28 to Rs 18 per year	231 0 6		Assessment enhanced in cases of new and improved holdings
58	Kotechandpur	Tax on persons	No fixed rate generally at about 1 per cent on income	841 7 6		
59	Moheshpur	Ditto	No fixed rate			
60	Khulna	Ditto	No fixed rate, generally at one per cent on income.	86 0 0		Partial revision
61	Satkhira	Ditto	At annas 12 per cent. on income generally			
62	Debhatta	Ditto	Rs 1 per cent on the annual income	682 8 0		As all the appeals against the revised assessment are not disposed of yet, the increase will come down, as it seems, to Rs 500 or thereabouts.
63	Chanduria	Ditto	Ditto ditto			

APPENDIX C—continued.

Serial number of Municipality	NAME OF MUNICIPALITY.	Mode of assessment in vogue	The rate at which the assessed tax is levied	RESULT OF ANY GENERAL, OR PARTIAL, REVISION OF ASSESSMENT MADE DURING THE YEAR		REMARKS
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
64	Rampur Boalia	Tax on persons	At 12 annas per cent on the monthly income of ratepayers	Rs A P 100 0 0	Rs A P .	The increase is due to revision of assessment
65	Nator	Ditto	At 8 annas per cent on the monthly income of ratepayers			
66	Dinajpur	Ditto	Varies from annas 16 to Rs 7 per mensem		187 4 2	The decrease is mainly due to exemption of the jui buildings from latrine fees under the amended Act
67	Jalpaiguri	Ditto	Varies from 6 pice to Rs 7 per month			
68	Darjeeling	Rate on holding	The holdings were assessed at 6 per cent and water rate levied at 2½ per cent	5,230 0 0		The increase is due to general revision of assessment and to the assessment of new and improved houses
69	Kurseong	Ditto	At 7½ per cent			
70	Raigpur	Tax on persons	At 8 annas per cent on the monthly income of ratepayers			Revision of assessment was made during the year under report, but it will take effect from the 1st quarter of 1895, 96
71	Bogra	Ditto	At 12 annas per cent on the income of ratepayers	180 0 0		Increase due to general revision of assessment. An increase of Rs 105 was also obtained in latrine fees.
72	Sherpur	Ditto	At half pice per rupee on the monthly income of ratepayers	14 4 0		Due to general revision of assessment
73	Patna	Ditto	At 12 annas per cent on the monthly income of ratepayers			
74	Shajganj ..	Ditto	At 8 annas per cent on the monthly income of ratepayers			
75	Dacca	Rate on holdings	At 8 per cent on the annual value of holdings	339 9 6		The Commissioners assessed all new and improved holdings
76	Narainganj	Ditto	At 6½ per cent on annual value of holdings			
77	Nasirabad	Tax on persons	1 According to circumstances and property at 8 annas per cent on the income, but Government buildings are assessed at 7½ per cent for the municipal tax. 2 Latrine rate—At 5 per cent per annum on the annual value of holdings. 3 Water rate—At 3 and 4 per cent per annum on the valuation of holdings according to distances from the nearest hydrant.	115 0 0 361 0 0		The increase is due to the revision of latrine tax and water rate made in March 1895 to take effect from April 1895
78	Muktagacha	Ditto	According to circumstances and property of the assessed (maximum Rs 84 and minimum 6 annas only)	639 0 0		
79	Jamulpur	Ditto	Ditto ditto	505 9 3		The increase is due to the revision of assessment made in March 1895
			Latrine rate—At 6½ per cent per annum on annual value of holdings	1,019 4 11		The increase is due to the revision of the latrine tax made in March to take effect from April 1895
80	Sherpur	Ditto	According to circumstances and property (maximum Rs 84 and minimum 6 annas only)	115 0 0		The increase is due to partial revision
81	Kishorganj	Ditto	From 6 pice to Rs 7 per mensem	25 0 0		The increase is due to increase in the number of rate payers
82	Bazitpur	Ditto	According to circumstances and property (maximum Rs 84 and minimum 6 annas only)	92 0 0		The increase is due to general revision
83	Netrakona	Ditto	Ditto ditto	75 0 0		The increase is due to partial revision and to increase in the number of rate-payers
84	Tangail ..	Ditto	According to circumstances and property at 10 annas per cent on the annual income		18 0 0	Due to partial revision
			Latrine rate—At 4 per cent on the annual value of holdings		9 0 0	
85	Faridpur	Ditto	Levied according to circumstances and property Government buildings are assessed on their annual value at 7½ per cent			General revision of assessment has been made during the latter part of the year taking effect from 1st April 1895
86	Madaripur	Ditto	Ditto ditto	945 0 0		The increase is due to the revision of assessment
87	Barisal	Ditto	At annas 8 per cent on the annual income of the assessed Latrine rate— (1) Holding the annual value of which does not exceed Rs 25, at the rate of Rs 2 8 (2) Holding that exceeds Rs 25 and does not exceed Rs 50, at the rate of Rs 4 (3) Holding that exceeds Rs 50 and does not exceed Rs 100 at the rate of Rs 8 (4) Holding that exceeds Rs 100 and does not exceed Rs 200, at the rate of Rs 12 4 (5) Holding that exceeds Rs 200 and does not exceed Rs 300, at the rate of Rs 18 8 For every Rs 100 or a part thereof in excess of Rs 300, at the rate of Rs 4			There was a revision made during the year, the result of which has been an increase of assessment to take effect from 1895 96

APPENDIX C—continued.

Serial number of Municipality	NAME OF MUNICIPALITY	Mode of assessment in vogue	The rate at which the assessed tax is levied	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR		REMARKS.*
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
				Rs A P	Rs A P	
88	Nalchiti	Tax on persons	Levied according to circumstances and property of the assesses		13 0 0	The demand was reduced at the time of general revision of assessment
89	Jhalakati	Ditto	Ditto ditto	149 0 0		The increase was due to revision of assessment
90	Pirojpur	Ditto	At the rate of annas 10 per cent on the annual income Latrine rate—At the rate of annas 10 per cent on the annual value of holdings	745 0 0		Ditto ditto
91	Patuakhali	Ditto	Levied according to circumstances and property of the assesses	96 0 0		The increase was due to increase in the number of assesses during the year
92	Comilla	Ditto	Levied according to circumstances and property of assesses	800 0 0		The latrine tax is levied at 6 per cent on the annual value of holdings. There was a general revision of the existing assessment during the year under report to take effect from 1st April 1895, which gave an increase of about Rs. 250 in the tax on persons and Rs. 550 in the latrine tax in 1895-96. There was a general revision
93	Brahmanbaria	Ditto	Ditto ditto			
94	Noakhali	Ditto	Ditto ditto			
95	Chittagong	Rate on holdings	At 7½ per cent			
96	Cox's Bazar	Tax on persons	Levied according to circumstances and property of assesses			
97	Patna	Rate on holdings	At 7½ per cent on annual value of holding. The latrine tax is also levied at the same rate	8,918 0 0		
98	Barh	Tax on persons	According to their circumstances and property from half an anna to Rs. 7 8 a month	18 0 0		
99	Bihar	Ditto	According to their circumstances and property, from half an anna to Rs. 7 a month	3,291 0 0		General revision was made by a paid assessor during the year, to come into force from 1st April 1895 resulting in an increase of Rs. 3,291 including Rs. 3,000 as latrine tax
100	Dinapore Nizamat	Rate on holdings	At 7½ per cent			A general revision was made at the close of the year which has come into force from 1st April 1895
101	Gaya	Ditto	Ditto			
102	Tikari	Ditto	Ditto	867 0 0		
103	Daudnagar	Tax on persons	According to circumstances and property of persons, under section 85 clause (a) of the Act. The average rate at which the taxes are levied does not exceed 2 per cent of the total income	107 0 0		
104	Arrah	Ditto	According to circumstances and property			
105	Jagdispur	Ditto	Ditto ditto			
106	Buxar	Ditto	Ditto ditto			
107	Dumraon	Ditto	Ditto at 1½ per cent			
108	Bhabua	Ditto	Ditto at 1 per cent			
109	Sasaram	Ditto	According to circumstances and property at the rate of 1½ and 1 per cent for residents and non residents, respectively			
110	Chapra	Rate on holdings	7½ per cent			
111	Bovelganj	Ditto	Ditto		402 0 0	General revision of assessment was made at the beginning of the year. The decrease is mainly due to the fire which burnt down many of the houses in the town
112	Siwan	Tax on persons	Levied according to circumstances and property. Public buildings are taxed at 7½ per cent	506 0 0		The increase is due to the revision of assessment
113	Motihari	Ditto	10 annas per cent on income, according to circumstances and property	870 0 0		Owing to the revision of assessment in 1893-94, which took effect on 1st April 1895
114	Bettiah	Ditto	According to circumstances and property of the assesses			
115	Musaffarpur	Rate on holdings	7½ per cent on the annual value of holdings	6,102 0 0		General revision of assessment was made during the year
116	Hajipur	Ditto	7½ per cent			
117	Lalganj	Ditto	Ditto			Assessment revised in 4th quarter of the year, but the result is not known. There has been an increase (as per assessor's rating list) of Rs. 1,488. The rate payers have filed objections which are under enquiry.
118	Bitamarhi	Tax on persons	According to their circumstances and property	1,252 12 0		
119	Darbhanga	Ditto	At 1 per cent			Some new assesses were added to the list under section 93 of the Act.
120	Madhubani	Ditto	At 12 annas per cent			
121	Rosera	Ditto	According to circumstances and property			General revision of assessment which took place in the previous year came into force this year.
122	Monghyr	Rate on holdings	6½ per cent, latrine rate at Rs. 3-10 4 per cent	2,064 0 0		Assessment revised at the close of the previous year, resulted in an increase of house and latrine tax
123	Jamalpur	Ditto	7 per cent, latrine tax at 3½ per cent			Assessment revised at the close of the year but the result is not known
124	Jamui	Tax on persons	12 annas on annual income of Rs. 100		100 0 0	Revision was made during the year resulting in a decrease

APPENDIX C—concluded.

Serial number of Municipality	NAME OF MUNICIPALITY	Mode of assessment in vogue	The rate at which the assessed tax is levied	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR		REMARKS
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
				Rs A P	Rs A P	
125	Blagalpur	Rate on holdings	7 per cent latrine rate at 3 per cent, water rate at 3 per cent		134 0 0	
126	Colgong	Tax on persons	According to circumstances and property		2 0 0	
127	Purnea	Rate on holdings	6 per cent land tax at 0½ per cent			
128	Kishanganj	Tax on persons	According to circumstances and property at 8 annas per cent on the annual income			
129	English Bazar	Ditto	At 8 annas per cent on the supposed income of assesses Latrine tax at 6 per cent on the annual value of holding	560 7 3		There was a general revision of the assessment during the year and it takes effect from 1st April 1895
130	Old Malda	Ditto	According to circumstances and property at 1½ per cent on the approximate annual income of assesses	37 1 7		Due to partial revision of assessment
131	Deoghur	Ditto	According to circumstances and property Latrine tax at 3 per cent on the annual value of holdings containing dwelling houses	247 8 0		Owing to general revision in March 1894, which took effect in 1895
132	Sahibganj	Rate on holdings	At 5 per cent latrine rate at 1½ per cent on the annual value of holdings	38 0 0		By periodical inquiries in regard to new and improved holdings
133	Cuttack	Tax on persons	Levied according to the circumstances and property of the assesses at the rate of one per cent per annum on their income			
134	Jajpur	Ditto	Rupee 1 per cent per annum on the annual income of the assessee			
135	Kendrapara	Ditto	Levied according to the circumstances and property of the assessee			
136	Balasore	Ditto	Levied according to the circumstances and property of the assessee Public buildings are taxed under section 89 of the Act Persons holding offices under Government pay a percentage of 12 annas on their pay	1,100 0 0		
137	Puri	Rate on holdings	At 7½ per cent on their annual value		(a) 167	(a) House tax— Previous demand Rs 12,347 Revised do in 1894-95 12,180 Decrease 167 A general assessment was commenced at the end of the year but not completed at its close
138	Hazaribagh	Tax on persons	Twelve annas per cent on known income			
139	Chatra	Ditto	One rupee per cent per annum on known income	203 12 6		
140	Ranchi	Ditto	One rupee per cent on annual income up to Rs 1,200 and 8 annas per cent on remainder of the income to the extent allowed by law		142 8 6	
141	Lohardaga	Ditto	According to circumstances and property			
142	Daltonganj	Ditto	Ten annas per cent on estimated income	24 4 9		
143	Parulla	Ditto	} One rupee per cent per annum on income	13 9 6		
144	Faizalpur	Ditto				
145	Kuglunathpur	Ditto		38 0 0	26 15 0	
146	Chandrasekhar	Ditto	No fixed rate			

APPENDIX D.

Statement showing the Demand, Collections, Remissions and Outstanding Balance of each Municipality on account of Municipal taxes for the year 1894-95

Serial No of Municipality	NAME OF MUNICIPALITY	DEMAND			COLLECTIONS				REMISSIONS				Outstanding balance.	REMARKS.
		Arrear	Current	Total	Arrear	Current	Total	Percentage of total collections (column 8) on total demand (column 9)	Arrear	Current	Total	Percentage of total remissions (column 12) on total demand (column 5)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
BURDWAN DIVISION														
1	Burdwan	21,012	82,100	1,03,202	13,023	70,753	83,776	81.1	2,222	1,483	3,705	3.5	15,791	* Rupees 194 is the correct arrear demand Rupees 190 as shown in column 14 of last year's statement was found to be a mistake in the outstanding demand of tax on persons
2	Kulna	198*	8,328	8,526	140	8,114	8,250	95.6	63	219	282	3.2	94	
3	Katwa	1,664	6,811	8,475	1,239	3,547	4,785	56.4	204	150	353	4.1	3,337	
4	Dumhat	11	2,473	2,484	6	2,411	2,417	97.1	5	46	51	2.0	15	
5	Rangaj	1,861	13,778	15,637	1,252	12,457	13,709	87.6	62	80	139	0.8	1,790	
6	Suri	5,007	7,006	12,013	480	6,115	6,941	92.3	13	128	141	1.8	434	
7	Bankura	381	8,704	9,147	306	8,102	8,408	91.01	61	254	315	3.44	424	
8	Vishnupur	67	4,713	4,800	64	4,471	4,537	94.5	3	132	135	2.8	128	
9	Sonamukhi	.	4,420	4,420	.	4,394	4,394	99.4	.	35	35	.	.	
10	Midnapore	13,554	34,829	48,383	5,248	28,250	33,498	68.02	4,881	1,112	5,993	12.3	8,802	† The figures now shown are correct as reported by the Magistrates concerned
11	Tamluk	13	1,616	1,629	12	1,573	1,585	98.7	1	29	30	0.8	14	
12	Chhatul	401	6,413	6,814	541	5,759	6,303	88.7	100	71	173	2.5	698	
13	Chandrakona	24	3,011	3,035	23	2,798	2,821	94.9	1	173	174	5.7	40	‡ In this arrear balance the sum of Rs 627 is included on account of arrear trade license fees collected during the year under report
14	Ramchandrapur	27	2,144	2,171	24	1,788	1,812	83.4	2	24	26	1.1	334	
15	Khijipuri	89	1,783	1,872	43	1,622	1,665	88.9	46	30	76	1.3	125	
16	Khaira	376	1,310	1,686	713	2,118	2,834	66.1	43	211	254	7.7	951	
17	Hogbilly Chhatul	17,753	36,630	54,383	9,135	21,000	30,135	55.58	443	648	1,091	2.0	23,187	§ There was an omission on the part of the Municipal Commissioners to include the demand of Rs 300 on account of tax on carriages from the Uttarpara Municipality in the last year's report
18	Scramapore	30,435*	78,500	1,08,935	14,665	21,616	36,281	52.61	247	1,087	1,334	1.03	31,342	
19	Uttarpara	2,581	9,530	12,111	1,540	7,350	8,890	73.36	481	396	880	7.26	2,347	
20	Baidyabati	3,371	11,077	14,448	1,189	8,070	10,159	70.27	.	33	33	2.2	4,258	
21	Bhadrachwar	5,954†	7,612	13,566	2,177	4,183	6,360	46.6	140	34	174	1.2	7,094	§ There was an omission on the part of the Municipal Commissioners to include the demand of Rs 300 on account of tax on carriages from the Uttarpara Municipality in the last year's report
22	Koelma	1,740	2,699	4,439	1,518	1,687	3,205	73.2	58	58	116	1.1	1,770	
23	Baidyabati	568	3,219	3,787	362	2,060	2,422	63.44	164	30	200	5.25	1,199	
24	Jahanabad	71	2,749	2,820	67	2,384	2,451	86.9	4	76	80	2.9	289	
25	Hewnah	64,164	2,95,447	3,59,611	23,547	2,20,289	2,43,836	70	70	14,007	5,067	2.064	87,073	
26	Bally	8,098	15,890	23,988	4,507	9,808	14,315	59.4	814	469	1,283	5.3	8,516	
Total		1,76,908	(1,10,611)	7,92,002	80,513	4,74,997	5,55,510	70.08	24,147	12,067	37,114	4.6	1,09,078	
PRESIDENCY DIVISION														
27	Cossipore Chhatul	12,555	86,054	98,609	12,025	68,710	80,734	81.3	1,827	2,477	4,304	4.3	14,101	
28	Mankata	49,998	50,897	1,00,895	13,227	92,751	105,978	105.5	30,106	.	30,106	29.8	24,811	
29	Banagram	7,870	41,106	48,976	6,891	32,323	39,214	77.8	1,071	3,001	4,072	10.1	5,944	
30	South Suburban	21,764	40,868	62,632	13,392	30,261	43,653	69.5	5,050	2,507	7,557	11.00	17,118	
31	Rajpur	1,625	6,050	7,675	1,036	4,983	6,019	78.7	161	60	221	2.8	1,416	
32	Barasat	706	3,133	3,839	349	3,111	3,460	81.03	.	22	22	0.6	706	
33	Jamga	1,022	4,145	5,167	764	3,755	4,519	87.4	78	6	84	1.6	565	
34	South Dum Dum	2,514	7,996	10,510	1,801	5,275	7,076	67.3	667	603	1,270	12.6	2,087	
35	North ditto	904	4,676	5,580	798	2,812	3,610	65.2	104	871	975	17.4	964	
36	South Barrack	4,801	13,020	17,821	2,717	10,692	13,409	75.6	62	590	652	3.8	2,097	
37	North Barrack	5,627	12,991	18,618	4,445	7,503	11,948	64.1	431	227	658	3.5	6,012	
38	Barasat	1,212	8,110	9,322	703	6,029	6,731	72.2	833	8	841	9.02	1,750	
39	Nahhat	7,911	19,651	27,562	2,752	16,115	18,867	70.06	2,480	288	2,768	10.2	5,308	
40	Gobardanga	261	3,606	3,867	108	2,417	2,525	65.3	167	225	392	1.0	531	
41	Bakurhat	811	5,257	6,068	813	4,680	5,493	90.5	91	74	165	1.2	494	
42	Baduria	1,908	4,570	6,478	1,144	2,820	3,964	60.4	211	111	322	5.3	1,580	
43	Taki	818	2,060	2,878	1,632	1,131	2,763	95.7	155	185	340	6.4	457	
44	Krishnagar	11,512	20,609	32,121	6,742	19,417	26,159	81.5	743	688	1,431	4.7	13,692	
45	Santipur	6,063	17,054	23,117	3,150	11,708	14,858	64.2	2,001	544	2,545	14.5	5,348	
46	Ranaghat	943	6,581	7,524	1,474	4,481	5,955	76.8	201	30	231	3.4	1,080	
47	Nadia	1,978	3,174	5,152	908	4,484	5,392	104.6	1,070	612	1,682	28.08	693	
48	Kushin	1,020	6,454	7,474	484	3,636	4,120	54.6	311	222	533	8.2	1,821	
49	Kumarkhali	70	4,826	4,896	61	4,315	4,376	89.2	9	80	89	1.8	1,418	
50	Meherpur	136	2,211	2,347	131	2,011	2,142	91.2	17	50	67	2.3	132	
51	Birgaon	167	2,576	2,743	127	2,449	2,576	93.4	17	21	38	1.3	143	
52	Chakdaha	98	3,344	3,442	55	3,217	3,301	97.2	4	54	58	1.7	33	
53	Borhampore	8,347	37,611	45,958	7,066	30,875	37,941	82.5	310	960	1,270	2.7	6,742	
54	Lallagh	5,842	21,438	27,280	3,908	17,120	21,028	77.1	16	164	180	0.6	6,052	
55	Jangipur	1,004	8,394	9,398	904	5,865	6,769	72.02	77	354	431	4.5	2,103	Of this Rs 801-10-3 has since been realized.
56	Kendi	51	5,127	5,178	20	4,916	4,936	91.9	22	58	80	1.5	353	
57	Jessore	1,418	13,897	15,315	1,200	13,270	14,470	95.1	119	231	350	2.2	396	
58	Kotechandpur	156	5,275	5,431	143	4,965	5,108	94.05	19	146	165	2.9	164	
59	Moreshpur	1,874	1,874	1,874	1,662	1,662	1,662	88.7	9	9	18	0.4	303	
60	Khalina	2,244	10,548	12,792	1,789	8,145	9,934	77.6	450	878	1,328	8.03	1,830	
61	Sikhar	1,280	3,421	4,701	772	2,034	2,806	59.6	183	164	347	6.9	778	
62	Debhata	753	1,633	2,386	716	1,036	1,752	73.7	30	19	49	2.06	675	
63	Chanduria	330	806	1,136	161	644	805	70.8	381	
Total		1,64,285	5,05,766	6,70,051	91,035	3,50,800	4,41,835	70.5	50,816	16,102	66,918	9.9	1,30,838	

APPENDIX D.—continued.

Serial No of Municipality.	NAME OF MUNICIPALITY	DEMAND			COLLECTIONS				REMISSIONS				Outstanding balance	REMARKS
		Arrear	Current	Total	Arrear	Current	Total	Percentage of total collections (column 8) on total demand (column 9)	Arrear	Current	Total	Percentage of total remissions (column 12) on total demand (column 5)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
RAJSHAHI DIVISION														
64	Rampur Boalia	Rs 3,540	24,945	28,485	2,333	22,459	(c) 24,692	86.7	504	202	706	2.7	3,027	(a) This is the correct balance for 1893-94. By mistake the amount of Rs 3 realized as penalty during 1893-94, was included under head current demand.
65	Nator ..	(a) 180	10,504	10,775	171	0,064	10,135	94.0	9	453	462	4.2	178	(b) The amount has been entered in the current year.
66	Dinajpur	1,072	24,360	25,432	1,859	22,423	24,282	92.2	78	782	860	3.2	1,190	(c) The figures shown in column 8 excluded miscellaneous receipts (penalties) shown in sub-column 22 of statement No. II.
67	Jalpaiguri		14,049	14,048		14,203	14,203	96.9		437	437	2.9		(d) The figures shown in column 8 against total No. 68 have thus been arrived at.
68	Darjeeling	1,308	64,697	66,005	607	61,772	(d) 62,439	94.0	143	1,016	1,159	1.8	2,407	(e) Amounts shown in column 21 of form II.
69	Kurseong		7,010	7,010		7,424	7,424	87.6		176	176	2.3	10	(f) Add amount of refund of tax only.
70	Rangpur	8,009	22,914	30,983	3,029	16,128	20,057	64.7	546	69	615	1.9	10,411	Deduct penalty shown in column 22 of form II.
71	Bogra	749	11,064	11,813	649	9,039	9,679	81.9	96	571	667	5.6	1,467	62,491
72	Sherpur	649	5,439	6,082	604	5,286	5,800	90.8	45	16	61	1.0	131	52
73	Pabna .	1,242	17,281	18,523	1,170	16,045	17,215	92.9	72	539	611	3.3	697	62,493
74	Sirajganj	85	16,306	16,481	85	15,725	15,810	95.9		590	590	3.5	81	Shown in column 8 of Appendix D.
	Total	17,794	2,19,943	2,37,737	11,367	2,00,459	2,11,826	89.0	1,403	4,911	6,404	2.7	19,507	
Dacca Division														
75	Dacca	12,049	1,11,092	1,23,681	8,390	1,02,303	1,10,693	89.4	1,786	1,641	3,431	2.7	9,598	
76	Narainganj	61	34,941	35,002	30	38,730	38,760	99.4	51	160	211	4	41	Penalties Rs 202
77	Nesimabad	4,809	24,878	29,687	3,067	23,453	26,520	89.3	1,727	715	2,442	8.2	725	Ditto " 197
78	Muktagacha	700	4,627	5,327	606	4,238	4,844	89.7	86	11	97	1.7	456	Ditto " 40
79	Jamshaidpur	34	8,160	8,203	27	7,238	7,265	88.8	7	911	918	11.1	342	Ditto " 20
80	Sherpur	219	4,075	4,294	176	4,548	4,719	90.9	38	89	127	2.4	308	Ditto " 4
81	Kishoreganj	321	4,196	4,517	148	3,680	3,868	85.6	118	233	351	7.5	105	Ditto " 5
82	Baizipai	291	2,214	2,505	251	2,094	2,345	92.8	40	45	85	1.3	177	Ditto " 84
83	Notrakona	249	3,401	3,650	227	3,067	3,294	90.2	22	157	179	4.9	625	Ditto " 29
84	Tangail	722	5,616	6,338	632	4,884	5,416	84.9	144	138	282	4.4	1,221	Ditto " 235
85	Faizpur	1,144	9,786	10,930	717	9,048	9,765	89.0	371	209	580	5.3	277	Ditto " 3
86	Madaripur	1,340	7,929	9,269	677	6,897	7,574	81.2	109	403	512	5.5	237	Ditto " 244
87	Barisal	317	22,301	22,618	181	21,543	21,674	95.8	180	481	667	2.9	44	Ditto " 254
88	Nalchiti		1,904	1,904		1,886	1,886	99.0		14	14	9		
89	Jhalokati		3,400	3,400		3,254	3,254	96.8		27	27	8		
90	Pirojpur		5,325	5,325		4,989	5,029	94.7		99	99	1.8		
91	Patuakhali		2,296	2,296		2,160	2,178	93.6		101	104	4.1		
	Total	22,428	2,01,500	2,24,027	15,047	2,44,017	2,60,064	91.2	4,608	5,432	10,100	3.5	14,863	
CHITTAGONG Division														
92	Comilla	(a) 2,867	14,332	17,189	2,316	12,400	(b) 14,710	85.6	356	322	678	3.9	1,795	(a) Rs 2 realized in excess have been since added to the demand. (b) The difference of Rs 367 between this amount and the amount shown in column 23 of statement II is due to the fact that Rs 49 realized on the 30th March 1895, and not credited into the treasury during that month have not been shown in statement II, but have been shown in this Appendix. On the other hand Rs 17, Rs 2,329 Rs 38 and Rs 1,283 shown in columns 22, 17, 18 and 15 of statement II respectively on account of penalties tolls tax on professions and trades and tax on animals and vehicles have not been included in Rs 14,710 shown in column 8 of this Appendix.
93	Brahmanbaria	812	4,413	5,225	746	2,996	4,742	90.8	65	90	55	2.9	328	

APPENDIX D.—continued.

Serial No of Municipality	NAME OF MUNICIPALITY	DEMAND			COLLECTIONS.				REMISSIONS				Outstanding balance	REMARKS
		Arrear	Current	Total	Arrear	Current	Total	Percentage of total collections (column 8) on total demand (column 5)	Arrear	Current	Total	Percentage of total remissions (column 12) on total demand (column 5)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
94	CHITTAGONG DIVISION—(on closed)	Rs	Rs	Rs	Rs	Rs	Rs		Rs	Rs	Rs		Rs	
	Noakhali	321	4,061	4,382	8	3,647	(c) 3,015	80.3	52	100	212	4.8	258	(c) The difference of Rs 622 between this amount and the amount shown in column 23 of statement II is due to the fact that Rs 84 realised on the 31st March 1894 and not shown in statement II of previous year, as reported in Appendix D of that year, have been shown in statement II of the year under report, and Rs 74 realised on the 31st March 1895 and not credited into the treasury on the same day have not been shown in statement II, but have been shown in this Appendix. On the other hand Rs 1, Rs 159 and Rs 452 shown in columns 22, 10 and 15 of statement II, respectively, on account of penalty tax on professions and trades, and tax on animals and vehicles have not been included in Rs 3,015 shown in column 8 of this Appendix.
95	Chittagong	421	14,873	15,294	220	14,260	(d) 14,460	91.7	184	332	516	3.4	401	(d) This amount together with penalties (Rs 266), tolls (Rs 6,861) on ferries, tax (Rs 419) on professions and trades and tax (Rs 2,962) on animals and vehicles agrees with the amount shown in column 23 of statement II.
96	Cox's Bazar		3,820	1,826		3,795	(e) 3,795	99.2		31	31	4		(e) This amount together with penalties (Rs 9) agrees with the amount shown in column 23 of statement II.
	Total	1,117	41,506	42,623	3,250	38,098	41,648	90.7	657	935	1,592	1.4	2,782	
	PATNA DIVISION													
97	Patna	95,167	1,41,176	1,76,011	21,375	1,21,063	1,42,438	80.63	2,847	1,989	4,836	2.73	29,379	Patna 1,085
98	Bah	71	1,904	4,974	64	4,714	4,818	98.7	10	61	71	1.4	89	Bah 58
99	Bihar	386	11,385	11,771	281	11,193	11,477	97.5	101	128	229	1.0	65	Bihar 372
100	Dunapore Zamat	1,351	10,177	11,528	1,032	9,815	9,807	85.56	142	60	202	1.75	1,462	Dunapore Zamat 107
	Total													1,622
101	Gaya	46	19,101	19,147	45	19,061	19,106	99.9	1	40	41	0.8		
102	Tikari	6	6,365	6,371	6	6,282	6,288	98.7		22	22	3	61	Gaya 449 Tikari 57 Daudnagar 84
	Total													540
103	Daudnagar	(a) 1,553	3,581	5,134	999	2,606	3,005	70.2	41	52	93	1.8	1,430	(a) The difference of Rs 1,125 between this and column 14 of Statement D for 1893-94 is due to the fact that this amount on account of share of receipts of the Daudnagar Municipality was not shown in that statement, inasmuch as no information was received in time from the Shahabad District Board. The outstanding balance of the Huxar Municipality at the close of the year 1893-94 was Rs 969, and not Rs 465 as was shown by the Chairman by mistake in his Appendix D of the previous year.
104	Arrah	2,905	23,294	25,199	1,876	19,017	20,923	83.08	659	585	1,244	4.9	3,092	(b) The total amount of penalties recovered is Rs 308.
105	Jagdispur		3,186	3,186		3,179	3,179	99.7		7	7	21		
106	Huxar	969	7,854	8,823	997	6,769	7,766	87.3	22	214	236	2.6	881	
107	Dumraon	292	6,575	5,870	102	5,135	5,137	87.3	43	152	195	3.3	548	
108	Blasbina		2,148	2,148		2,002	2,009	97.3		40	46	2.1	10	
109	Sasaram	1,880	7,295	9,105	1,036	6,375	6,911	75.9	210	220	430	4.7	1,764	

APPENDIX D.—continued.

Serial No of Municipality	Name of Municipality	DEMAND.			COLLECTIONS				REMISSIONS				Outstanding balance.	REMARKS.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on total demand (column 9)	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on total demand (column 9)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
PATWA DIVISION—concluded.														
110	Chapra	2,595	22,966	25,563	2,580	20,167	(c) 22,747	88 8	15	33	48	1	2,798	(c) Rupees 317 penalties if added to the figures in column 8 then the total tallies with that shown in columns 14, 16, 16 and 17 of Form II
111	Revelganj	265	8,141	8,406	164	7,713	(d) 7,877	93 7	41	57	98	1 1	431	(d) Rupees 22 penalties if added to the figures in column 8, then the total tallies with that shown in column 25 of Form II
112	Siwan	279	6,608	6 887	98	6,403	(e) 6,593	95 7	181	113	294	4 2		(e) Rupees 49 penalties added to the figures in column 8, then the total tallies with that shown in column 25 of Form II
113	Motihari	854	7,456	8,310	656	5,845	(f) 6,503	78 2	100	117	217	2 0	1,590	(f) As shown in the statement 6,503 Deduct collected but not credited into treasury during the year 142
														6,361
														Add collected in 1893-94 but credited in 1894-95 136
														Penalties 15
														Tax on profession and trade 59
														Total as shown in Form II. 6 571
114	Bettiah	197	11,427	11,624	153	11,092	(g) 11,245	96 7	44	114	158	1 3	221	(g) As shown in the statement 11,245 Deduct collected but credited in April 1895 439
														10,806
														Add penalties 26
														Add tax on profession and trade 45
														71
														Total as shown in Form II. 10,871
115	Muzaffarpur	2,802	43,097	45,899	2,350	40,921	43,471	93 3	271	405	676	1 4	2,442	Penalties — Rupees 306
116	Hajipur	5	6,953	6,961	8	6,789	6,797	97 6		159	159	2 2	5	Hajipur 156
117	Lalganj	50	3,324	3,404	80	3,090	3,106	91 2		13	13	3	285	Lalganj 93
118	Sitamarhi	96	5,669	5,765	187	5,318	5,505	95 4	2	61	63	1 09	197	Sitamarhi 21
														Total 58
119	Darbhanga	4,313	26,653	30,966	1,053	23,119	24,173	77 9	1,319	1,764	3,083	9 9	3,741	Penalties realized — Rupees 189
120	Madhubani		6 528	6,528		6,365	6 365	97 5		132	132	2 02	31	Madhubani 4
121	Roserah	15	3,407	3,422	13	3,380	3,373	98 5	2	47	49	1 4		Roserah 45
														Total 208
	Total	56,326	4,28,065	4,84,391	35,900	3,85,381	4,21,281	86 9	6,051	6,501	12,552	2 6	50,468	
BHAGALPUR DIVISION														
122	Monghyr	1,526	41,784	43,310	1,421	39,397	40,818	95 5	93	388	481	1 03	1,451	
123	Jamulpur	2,707	16,887	19,594	2,473	13,829	16,307	83 2	150	250	400	2 04	2,897	
124	Jamui	684	2,938	3,622	190	2,185	2,375	71 4	35	7	42	1 2	905	
125	Bhagalpur	20,018	67,918	87,936	13,744	40,998	63 742	72 5	2,112	5,203	7,315	8 3	16,909	
126	Golgon	327	4,206	4,533	318	3,700	4,021	88 7	10	62	72	1 5	440	
127	Purnea	1,119	12,915	14,024	1,043	11,875	12 918	92 1	52	313	365	2 8	741	
128	Kishanganj	(a) 205	3,601	3,806	155	3,404	3,559	92 3	101	47	148	3 8	149	
129	English Bazar	6,020	10,510	16,530	1,917	8,419	10,336	63 2	3,394	301	3,695	22 6	2,905	(a) Revised figure
130	Old Malda	103	2,604	2,707	90	2,357	2,447	93 7	4	30	34	1 3	120	
131	Deochur		5,632	5,632		5,407	5 407	90 3		35	35	0		
132	Sahibganj	1,884	8,376	10,260	1,268	7,851	9,119	88 8					1,141	
	Total	34,346	1,76,427	2,10,773	22,571	1,48,578	1,71,148*	81 2	5,951	6,076	12,027	5 9	27,017	

* Exclusive of penalties Rs 723.

APPENDIX D.—concluded.

Serial No of Municipality	NAME OF MUNICIPALITY	DEMAND			COLLECTIONS				REMISSIONS				Outstanding balance.	REMARKS.
		Arrear	Current	Total	Arrear	Current	Total	Percentage of total collections (column 8) on total demand (column 5)	Arrear.	Current	Total.	Percentage of total remissions (column 12) on total demand (column 5)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	ORISSA DIVISION	Rs	Rs	Rs	Rs	Rs	Rs		Rs	Rs	Rs		Rs	
133	Cuttack	4,883	36,545	41,428	3,380	31,500	36,880*	89.02	1,105	1,745	2,850	7.00	1,608	* Penalties, Rs 47 12-4
134	Jajpur	85	4,150	4,235	79	3,782	3,861	91.1	6	104	110	2.5	264	Amount of penalties realized
135	Kendrapara	7	6,707	6,714	7	6,649	6,056	90.1	..	58	58	0.9	1,924	Amount of cart registration fee
136	Balasore	2,080	9,727	11,807	1,717	7,859	9,576	81.10	15	202	207	2.00		Total
														Rs
137	Puri	3,550	20,817	24,367	2,258	17,753	20,014	82.0	1,292	1,059	2,351	9.0	2,032	Tax on animals and vehicles
														1,178
														3
														Contribution from lodging-house fund for part pay of Conservancy Inspector
														590
														Fines and penalties
														1,412
														Total
														3,177
	Total	10,605	77,976	88,581	7,441	69,540	76,987	86.0	2,508	3,258	5,766	6.5	5,928	
	CHOTA NAGPUR DIVISION													
138	Hazaribagh	587	5,845	6,432	374	4,951	5,325	82.7	213	207	420	6.5	690	Penalty Rs 10
139	Chatra	571	4,601	5,172	469	3,730	4,198	81.1	30	12	51	0.98	923	Penalty Rs 25
140	Ranchi	2,438	12,658	15,096	2,025	8,820	10,845	71.8	341	423	763	5.05	3,438	Tax on professions and trades
														Fines and penalties
														Rs
141	Lohardaga		3,073	3,073		2,721	2,721	88.5		31	31	1.0	321	For penalties, &c., vide explanation below marked (a).
142	Daltonganj	119	2,426	2,545	112	1,84	1,959	76.9	7	187	194	7.6	392	Penalty in column 13 of statement No II = Rs 25.
143	Purulia	(b) 2,482	7,807	10,289	2,372	7,026	9,398	91.8	60	310	370	3.6	471	For penalties, &c., vide explanation below marked (a).
144	Jhaisa	238	2,002	2,240	225	1,609	1,924	85.9	1	12	13	0.59	303	Penalty in column 13 of statement No II = Rs 13.
45	Raghunathpur	866	1,971	2,837	740	1,198	1,938	67.8	51	38	89	3.1	840	
46	Chaibassa	178	3,232	3,410	79	2,640	2,638	77.0		53	53	1.5	720	
	Total	7,449	43,618	51,067	6,395	34,841	40,936	80.1	712	1,272	1,984	3.8	8,147	
	GRAND TOTAL	4,03,556	23,71,598	28,65,151	2,74,419	19,76,277	22,50,096	78.5	10,983	58,144	1,55,127	5.4	4,59,323	
	GRAND TOTAL FOR 1898-99	4,27,689	22,81,279	27,08,968	2,43,143	18,60,629	21,03,772	77.6	10,012	59,379	1,18,984	4.3	4,86,219	

(a)

	Lohardaga	Purulia	Jhaisa	Raghunathpur.
1	2	3	4	5
Collected during the year as shown in this statement	Rs 2,721	Rs 9,398	Rs 1,924	Rs 1,938
Deduct amount collected but not credited into the treasury during the year ..	240	84		122
	2,481	9,314	1,924	1,816
Add amount collected at the end of 1898-99, but credited into the treasury during 1899-00 ..	40	..	12	69
Add penalties	38	..	12	6
Total amount shown in column 14 of statement No. II ..	2,557	9,316	1,936	1,931

(b) Outstanding balance shown in previous year's statement Rs. 713
 Add tax due from the Bengal Nagpur Railway on account of previous years .. 1,719
 Total 2,432

APPENDIX E.

Abstract statement of the Income of the Municipalities in each Division in Bengal during 1893-94 and 1894-95.

	BURDWAN DIVISION		PRESIDENCY DIVISION		RAJSHAH DIVISION		Dacca DIVISION		CHITTAGONG DIVISION		PATNA DIVISION		BRAGALPUR DIVISION		ORISSA DIVISION		CHOTA NAGPUR DIVISION		TOTAL.	
	1893-94.	1894-95	1893-94.	1894-95	1893-94.	1894-95	1893-94.	1894-95	1893-94.	1894-95	1893-94.	1894-95	1893-94.	1894-95	1893-94.	1894-95	1893-94.	1894-95	1893-94.	1894-95.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,45,433	2,45,438	1,80,617	1,57,463	37,631	37,922	50,405	83,561	14,463	14,463	14,480	1,76,004	1,88,031	64,671	75,007	13,199	13,910	..	..	7,86,783	8,16,912
42,288	41,373	45,763	45,440	20,915	20,363	8,366	8,336	8,917	8,917	4,097	40,671	40,322	15,452	17,691	5,851	6,777	2,683	3,347	1,85,510	1,88,265
8,457	9,695	7,070	8,650	1,531	2,167	1,913	4,059	166	166	616	6,873	7,460	1,888	2,501	1,214	646	575	533	29,663	36,317
13,340	13,296	12,347	11,010	7,089	7,491	15,463	14,992	9,384	10,995	10,995	28,310	27,108	24,985	25,240	9,973	8,765	..	..	1,21,347	1,38,887
16,534	17,908	..	..	12,598	13,165	50	5,424	..	..	..	..	71	5,461	8,352	..	..	..	..	35,060	44,920
35,770	34,398	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	35,770	34,398
1,41,385	1,52,100	79,897	88,453	56,286	61,304	70,451	74,603	3,973	4,795	4,795	23,064	25,044	22,004	25,195	17,247	18,432	3,914	2,911	4,18,021	4,50,749
65,343	67,945	1,46,195	1,61,260	67,345	69,485	64,337	69,893	18,080	20,328	20,328	1,14,569	1,15,043	17,435	17,253	32,032	34,177	33,157	33,795	5,58,223	5,89,379
1,886	1,570	1,035	2,212	877	1,016	1,615	1,478	307	307	307	3,413	3,693	813	723	2,556	1,872	338	189	13,044	13,000
17,163	15,495	46,993	41,713	6,633	6,651	8,051	8,417	2,841	3,645	3,645	18,039	18,439	7,959	7,471	3,301	3,660	3,945	3,139	1,08,415	1,01,470
61,652	59,343	27,848	34,887	55,441	63,537	51,514	33,336	8,891	10,321	10,321	40,820	50,961	15,780	18,408	8,854	10,586	14,158	14,886	2,73,558	2,98,146
16,795	13,403	37,051	23,096	15,096	16,327	43,653	9,371	1,524	1,935	1,935	42,555	40,200	15,324	10,472	4,941	5,684	2,304	2,430	1,77,673	1,82,928
6,441	6,965	10,217	16,704	11,793	7,043	4,218	4,638	3,986	2,644	2,644	10,620	14,372	6,879	7,616	179	187	2,452	1,128	56,785	61,447
1,067	4,110	25,000	903	..	..	70,000	..	4,143	4,000	..	2,03,000	2,75,000	..	190	5,000	..	..	..	1,089	8,889
20,000	5,10,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,06,000	8,55,000
6,000	1,000	1,000	6,000	..	..	..	..	..	2,310	..	..	..	..	..	124	..	..	..	7,124	8,310
25,621	27,008	9,733	19,667	15,760	21,512	11,927	17,950	2,931	2,727	2,727	33,341	40,144	6,549	12,611	5,051	5,466	2,789	2,192	1,17,768	1,37,567
11,279	40,994	25,439	16,485	5,298	7,656	8,131	7,751	3,212	3,300	3,300	27,129	34,535	4,398	3,733	2,030	3,215	1,966	2,441	90,363	1,18,034
7,40,319	12,61,305	6,24,035	6,32,461	3,16,076	4,05,589	3,54,684	3,48,242	1,15,119	83,000	83,000	7,71,864	9,04,446	2,10,259	2,25,373	1,11,372	1,11,697	66,447	66,621	33,15,155	40,46,346
Total																				

APPENDIX F—continued.

Serial number of Municipality.	NAMES OF MUNICIPALITY.	Total expenditure	General establishment.	Lighting	Water-supply.	Drainage	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	CHITTAGONG DIVISION.	Rs.									
92	Comilla ...	18,885	7 3	5	.	67	34.8	14.4	.6	23 2	2 4
93	Brahmanbaria	5,645	16 8	8 1	3 7	1.4	18 1	15.1	1 2	28.4	7.9
94	Noakhali .	5,275	15 9	7 7	8 3	17 2	19 6	8 6	.8	14 5	2 8
95	Chittagong ..	68,170	5 8	2.3	.7	2 1	13.8	53.7	4	8 7	9 1
96	Cox's Bazar .	6,246	10 8	...	.6	38 8	14.7	10.5	.9	11 2	6 7
	Total ..	1,04,221	7 5	2 9	1 1	5.8	18.2	39 6	.5	12 9	7 3
	PATNA DIVISION										
97	Patna ...	2,64,508	7 09	2 8	...	42.3	16.04	6.78	.3	16 29	1 51
98	Barh .	5,408	17 6	..	...	...	16 9	38 4	1 05	18 2	3 2
99	Bihar ..	15,270	13 9	4 1	...	1 9	22 5	18 5	7	28 9	8 2
100	Dinapore Nizamut.	15,334	12 9	11 06	...	...	31 3	11.9	.3	28 2	1 95
101	Gaya .	68,567	12 4	6 6	3 8	3 3	29 4	15 5	5	20.6	2.3
102	Tikari .	9,151	14 4	4.1	4 3	...	23 9	..	.4	42 1	1 9
103	Daudnagar ..	3,827	18 9	07	.1	...	21 6	24 9	1 2	21 7	9 7
104	Arrah ..	1,27,689	2.3	7	78 3	3	6 7	3 6	2	2 6	4
105	Jagdispur .	4,652	15 2	..	3 9	29.3	11 9	19 7	2 5	7 8	4 04
106	Buxar .	9,066	9.6	4 04	...	9 7	19 8	13 6	1 05	35 4	5 07
107	Dumraon ...	5,967	14 6	7 6	...	11 3	22 4	6 4	2 2	25 3	7 9
108	Bhabhua .	3,294	18 6	.12	..	2 7	12 8	23 6	1.1	29 08	.6.5
109	Sasaram .	15,605	9 3	7 04	..	11 6	19 1	14 6	6	29 2	5 05
110	Chapra .	31,860	10.8	5 2	.2	...	28 1	19 1	1.3	4 5	5 1
111	Revelganj ..	8,960	16.9	4 2	...	2 6	32 3	18 0	2 0	10 9	7.0
112	Siwan .	9,293	9 8	6 2	1 5	5 3	18 2	17 8	1 2	25 3	5 6
113	Motihari .	13,769	8 6	4 5	..	5	17 2	23 2	.55	34 0	3 4
114	Bottiah .	13,785	10 9	5 2	1 0	6 3	28 4	28 3	.65	9 5	4.1
115	Muzaffarpur.	98,921	5 10	2.04	...	55 09	12 9	5 7	.1	13 5	1 4
116	Hajipur .	9,543	16.4	6 0	...	...	16 1	12.3	.63	35 1	4 7
117	Lalganj .	4,730	21.18	5 2	16 1	1 5	8 4	2 3	1 3	31 3	6 7
118	Sitamarhi ...	9,626	8 2	2 35	..	1 07	6 48	40.1	.83	32.85	2 1
119	Darbhanga ...	27,306	14 1	5.6	1 3	.6	38 4	8 9	1.1	20 4	2 7
120	Madhubani ..	12,409	9 1	.09	.2	20.9	13 2	17 1	.8	30 9	2 08
121	Roserah ..	4,367	16 1	.2	2	..	17 7	32 1	1 3	18 7	7.6
	Total ..	7,92,907	8.1	3.3	13 2	22.5	17.5	10 07	.5	16 1	2 2
	BHAGALPUR DIVISION										
122	Monghyr ...	51,387	10.2	2.6	...	2.4	34.9	17.9	1.1	15 9	5.8
123	Jamulpur ...	19,931	13 7	.3	1 5	1 5	45.5	2.01	2 02	19.9	8.07
124	Jamui ...	2,801	23.5	4.2	2.9	...	12.06	14.2	4 2	22.5	11.8
125	Bhagalpur ...	85,396	6 7	.9	30 3	3 5	22.9	6 3	.3	20.2	1.9
126	Colgong ...	4,818	20.7	4.1	...	9.3	13.09	27.5	.3	12.9	7.8
127	Purnia ...	15,193	15.7	4.2	4.4	5.2	12.4	21.5	1 1	32.6	2.09
128	Kishanganj ...	6,909	14 7	6 7	4.1	3 3	13.5	23 2	2 08	21 6	7.6
129	English Bazar	14,517	9.1	3 1	...	.2	37.1	23.8	1.1	16 3	5.09
130	Old Malda ..	2,873	20 1	6 9	...	.8	19 1	24.7	.8	10.5	10.9
131	Deoghur ...	12,901	8 1	5.03	...	13 9	33.1	15.08	.3	17 08	4.4
132	Sahebganj ...	13,240	14.3	4.5	4.1	1.7	40.5	12 2	.7	17.8	2.4
	Total ...	2,29,966	10.3	2.4	12.1	3.5	28 7	12.7	.8	19.8	3.6

APPENDIX F—concluded.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Total expenditure.	General establishment	Lighting.	Water-supply.	Drainage	Conservancy.	Medical.	Vaccination	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	ORISSA DIVISION	Rs.									
133	Cuttack ..	39,690	10 9	6 2	1 9	4 5	20 3	4 1	1 0	25 8	5 1
134	Jajpur ..	5,095	18 5	4	5	1 3	18 3	20 3	..	25 4	10 2
135	Kendrapara ..	7,320	18 6	.	2 7	2 7	11 2	11 9	0 5	38 4	11 1
136	Balasore ...	14,616	11 24	7 6	3 2	1 7	25 8	7 1	27	12 5	6 65
137	Puri	34,966	11 6	4 1	06	12 5	38 7	11 3	4	2 5	2 6
	Total .	1,01,687	12 4	5 0	1 4	6 9	33 9	8 8	6	13 8	5 2
	CHOTA NAGPUR DIVISION										
138	Hazaribagh	8,613	16 03	51	9 1	2 8	31 2	17 4	1 2	9 5	7 3
139	Chatra	5,751	18 4	...	5 3	2 2	24 2	18 8	1 6	15 8	8 2
140	Ranchi ...	16,425	13 2	3 06	6 9	2 6	44 9	13 5	73	7 5	3 5
141	Lohardaga	3,325	32 9	1 6	...	1 3	17 2	10 4	1 9	19 4	12 3
142	Daltonganj	8,711	20 8	1 4	4 06	3 9	24 5	3 2	2 5	30 6	3 9
143	Purulia ..	18,819	10 1	4 3	23 0	8 3	16 0	10 2	6	11 4	3 2
144	Jhalda	2,291	27 2	1 1	...	4 2	20 9	17 6	4	5 2	14 4
145	Raghunathpur ...	2,665	17 6	1 1	.	...	13 5	24 6	3	26 2	12 6
146	Chaibassa ..	4,888	18 9	6 3	.	6	26 7	30 1	2 8	5 0	4 9
	Total ...	66,488	15 6	2 7	10 1	4 08	27 2	14 6	1 1	11 9	5 6
	GRAND TOTAL ..	37,81,701	8 8	4 2	21 8	7 2	23 4	8 7	49	15 5	3 6
	GRAND TOTAL FOR 1893-94. ...	30,00,617	10 9	5 5	5 1	9 5	27 9	9 4	6	18 2	4 5

APPENDIX G.

Abstract Statement of the Expenditure of the Municipalities in each Division in the Province during 1893-94 and 1894-95.

HEADS OF EXPENDITURE	Burdwan Division.		Presidency Division.		Rajshahi Division.		Dacca Division.		Chittagong Division.		Patna Division.		Bhagalpur Division.		Orissa Division.		Chota Nagpur Division.		Total.	
	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1. General Administration—																				
(a) Office establishment, &c.	46,186	42,510	33,642	36,757	26,134	25,041	17,223	16,995	4,514	4,071	33,263	33,779	13,166	13,173	3,000	6,091	5,534	5,927	1,85,422	1,56,363
(b) Collection of taxes, &c.	27,738	31,125	32,557	32,535	14,990	14,135	13,360	13,335	3,795	3,375	28,565	29,128	10,503	10,518	6,918	6,043	4,729	4,463	1,42,535	1,46,144
(c) — " — tolls	196	302	1,307	148	64	44	57	361	68	832	53	53	101	81	112	91	200	2,297	2,297	1,787
(d) — Survey of land	203	97	553	724	114	21	435	590	49	37	1,773	1,55	101	8	17	1,403	4	3	2,540	3,378
(e) — Refunds	478	744	253	500	138	720	882	59	37	361	250	250	224	224	42	144	4	3	2,144	2,144
(f) — Pensions and gratuities	156		500																1,044	1,114
2. Public safety—																				
(a) Fire (establishment, &c.)	7,583	4,738	10,469	24,646	1	48	267	6	5	33	3,083	32	4,610	5,573	30	46	3	3	27,406	29,528
(b) Lighting	69,853	57,576	29,538	33,313	13,042	12,869	13,713	15,035	2,323	3,091	26,012	26,210	4,610	5,573	4,701	5,173	2,055	1,836	1,06,167	1,01,596
(c) Police	11,694	12,069	42	55			82	155			70	229				22	26		11,974	13,539
(d) — Rewards for destruction of wild animals	450	444	316	218	182	176	268	214	115	135	1,073	723	678	802	256	138	183	161	3,460	3,001
Public health and convenience—																				
(a) — Water-supply	42,271	53,472	31,479	65,671	9,946	25,176	49,397	29,397	1,019	1,153	1,567	1,04,883	13,081	27,837	2,082	1,444	4,023	6,735	1,55,684	7,97,303
(b) — Drainage	11,127	17,572	20,867	25,063	14,740	19,060	17,023	9,319	2,490	6,087	2,04,631	1,75,946	5,432	5,171	5,580	7,075	1,436	2,718	2,96,684	2,73,741
(c) — Conservancy (including road cleaning and watering) and latrines	2,53,651	2,27,367	1,45,867	3,258	1,759	1,561	397	355	545	207	2,300	1,624	1,375	1,305	694	640	58	163	11,104	9,727
(d) — Hospitals and dispensaries	41,392	39,620	40,180	47,076	27,138	32,573	44,531	42,077	9,790	41,300	74,093	79,430	26,290	29,383	8,954	8,954	10,433	9,740	2,85,139	3,31,063
(e) — Vaccination	3,093	3,139	4,471	4,406	1,313	1,816	1,708	1,762	439	556	3,864	4,404	2,168	2,064	745	639	984	758	18,688	18,044
(f) — Markets and slaughter-houses	4,791	4,919	317	605	2,053	2,517	2,911	3,237	210	338	5,918	2,170	353	216	966	1,118	2,787	1,594	20,981	22,008
(g) — Ponds	1,023	629	1,516	1,439	948	640	464	540	153	27	1,616	887	217	219	1,438	1,250	243	616	8,004	6,147
(h) — Dug bungalows and serais	51	614									60	60		106					354	419
(i) — Arboriculture, &c.	664		3,254	3,258	1,759	1,561	397	355	545	207	2,300	1,624	1,375	1,305	694	640	58	163	11,104	9,727
(j) — Public works—																				
(i) — Establishment	13,285	10,953	13,715	15,445	11,140	11,412	8,754	9,937	3,043	3,780	7,967	7,980	5,142	5,321	1,908	1,809	459	540	64,490	65,726
(ii) — Buildings	8,961	7,651	8,806	9,807	9,556	8,086	6,418	3,093	1,318	1,478	14,794	24,046	1,192	8,461	186	333	709	1,000	45,940	40,453
(iii) — Roads	94,043	87,230	99,327	1,23,443	43,400	41,075	51,320	49,270	8,176	8,850	53,670	59,435	27,668	33,243	14,859	11,763	9,669	9,669	4,31,461	4,53,067
(iv) — Stores	1,463	404	88	15	43	100	30	778	4,179	316	6,475	6,475	113	170	180	180	27	30	7,943	7,966
(v) — Public instruction	50,768	45,250	20,333	23,985	14,593	15,477	6,729	8,227	8,446	7,613	21,080	19,209	7,520	8,480	4,913	5,363	3,647	3,771	1,81,867	1,86,024
3. Contributions for general purposes	400	533	4,400	4,550	1,410	1,410	300	300	210	210	210	410	67	247	130	247	130	247	5,595	7,190
4. Miscellaneous	33,920	35,545	23,545	30,232	17,446	17,043	15,167	14,545	2,635	2,181	39,158	41,930	8,029	10,747	4,868	6,765	1,586	1,747	1,89,623	1,40,488
5. Extraordinary and debt—																				
(a) — Investments (Government securities and Savings Banks)	17	4,876	4,746	3,599	440	1,030	90	90			466	466	464	948	273	373	78	323	6,107	10,784
(b) — Payment to sinking funds	8,500	2,524											2,000	189		117			10,500	4,584
(c) — Payment to sinking funds			162		6,511	8,470	2,432	2,975	500	4,680	1,286	7,274	10,372	9,513	6,764	1,086	2,917	2,176	14,889	20,494
(d) — Repayment of loans.	25,144	20,923	25,828	16,414	21,270	16,746	17,586	17,586	2,954	2,375	28,768	23,594	10,372	9,513	6,764	1,086	2,917	2,176	1,81,725	1,46,736
(e) — Advances	8,983	26,470	7,920	11,474	3,509	3,723	8,285	6,196	3,108	3,599	7,957	22,619	4,453	3,185	2,940	3,067	1,523	2,067	40,108	54,154
(f) — Deposits																				
Total	7,71,766	13,55,494	5,67,785	6,66,094	3,28,275	3,55,493	3,64,563	3,46,980	77,202	1,14,785	7,59,600	8,76,500	2,01,421	2,46,043	1,10,603	1,14,190	70,740	71,073	23,80,364	40,87,711

APPENDIX H,

Statement showing result and cost of vaccine operations carried on in each Municipality in the Burdwan Division during the year 1894-95

Serial number of Municipality	NAME OF MUNICIPALITY	Number of vaccinators employed	NUMBER VACCINATED								Average number of vaccinations by each vaccinator	Total number of successful operations (primary and re-vaccination)	PERCENTAGE OF SUCCESSFUL CASES		Ratio of number primarily vaccinated per cent of population	Expenditure	Average cost of each successful operation	REMARKS
			Primary vaccination.			Re vaccination				Primary			Re-vaccination					
			Male	Female	Total	Male	Female	Total	Total									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
BURDWAN DIVISION																		
1	Burdwan	1 for whole year & temporary	363	340	712	307	47	354	1,000	711	903	93.8	66.9	2.06	Rs 184 0 0	Rs 0 3 3	Besides these the following vaccinations were performed by the Civil Hospital Assistant in charge of the Burdwan Dispensary within the Municipality	
2	Kalna	1	184	146	310	37	13	50	361	360	350	97.7	94.0	3.3	58 0 0	0 2 7		
3	Katwa	1	127	124	251	1	1	2	253	253	250	99.8		3.7	61 0 0	0 3 10		
4	Dainhat	1	103	82	185	7	3	10	195	195	184	99.4		3.5	60 0 0	0 5 2		
5	Raniganj	1	187	105	292	11	7	18	400	400	375	100	72.2	2.7	92 0 0	0 3 8		
6	Buri	1	180	130	316	351	33	384	700	700	618	97.15	76.3	4.22	62 0 0	0 1 6		
7	Bankura	1	247	238	485	112	64	176	661	661	521	96.49	30.11	2.5	104 0 0	0 1 3	One employed for the whole year, and one for six months	
8	Vishnupur	1	247	343	590	5	5	10	705	715	710	100	50	3.8	65 0 0	0 1 3		
9	Sonamukhi	1	272	291	563	33	5	38	601	611	571	100	26.3	4.18	69 0 0	0 1 11		
10	Midnapore	2	545	254	799	711	145	856	1,606	1,103	1,056	93.6	30.3	2.4	222 0 0	0 3 4		
11	Tamluk	1	120	121	241	16	12	28	269	269	227	92.0	10.7	3.6	50 0 0	0 3 6		
12	Ghatol	1	108	168	276	2	1	3	359	359	355	98.8	100	2.5	71 0 0	0 3 2		
13	Chandrakona	2	203	200	403	21	12	33	441	441	390	92.8	60.6	3.0	114 0 0	0 4 6		
14	Raniganj	1	250	242	492	6	2	8	490	490	470	95.1	50.0	4.0	50 0 0	0 1 8		
15	Khurpa	1	193	123	316	12	5	17	272	272	240	98.0	52.9	4.5	26 0 0	0 1 7		
16	Kharar	1	169	117	286	4	2	6	292	292	288	98.3	64.6	2.8	26 0 0	0 1 5		
17	Hoghliv and Chinsura	2	718	608	1,316	495	103	598	1,914	1,914	1,458	93.02	23.00	3.09	207 0 0	0 3 3		
18	Serampore	2	631	408	1,039	263	55	318	1,257	1,257	1,210	96.67	82.30	2.61	252 0 0	0 3 3		
19	Uttarpara	1	73	81	154	4	5	9	103	103	103	100	100	2.37	32 0 0	0 3 1		
20	Baidyabati	1	234	169	403	10	3	13	405	405	391	96.9	84.6	2.13	60 0 0	0 2 5		
21	Bhadrachar	1	100	179	279	6	4	10	379	379	372	98.1	00	3.82	62 0 0	0 2 8		
22	Kotrung	1	82	57	139	2	2	4	141	141	139	97	100	2.8	31 0 0	0 1 1		
23	Bansberia	1	163	136	299	6	2	8	297	297	297	100	100	4.26	87 0 0	0 4 8		
24	Jahannabad	1	163	151	314				314	314	311	98.04		3.77	40 0 0	0 2 0		
25	Howrah	3	1,648	1,391	3,039	715	100	814	3,813	3,710	3,170	95.5	11.6	2.5	875 0 0	0 4 4		
26	Bally	1	232	197	429	17	2	19	448	448	448	100		2.57	120 0 0	0 4 3		
Total			83	7,524	6,496	14,020	3,159	758	3,877	17,917	513	1,518	86.05	2.9	3,139 0 0	0 3 3		
PRESIDENCY DIVISION																		
27	Cossipore Chitpur	4*	595	408	1,003	607	203	810	1,998	1,998	1,312	95.7	29.3	3.4	732 0 0	0 8 11	*Including a female vaccinator	
28	Manektol	2	373	343	716	374	263	637	1,348	1,348	858	96.4	27.0	2.5	475 0 0	0 8 10		
29	Baranagar	2	415	351	766	36	19	55	811	825.5	849	99.6	100	2.3	297 0 0	0 5 7	†For four months	
30	South Suburban	5	1,192	1,003	2,195	371	88	459	2,659	2,518	2,305	94.4	30.1	3.1	664 0 0	0 4 6		
31	Rajpur	1	205	179	384	34	19	53	437	437	375	85.8		3.5	71 0 0	0 3 0		
32	Rajpur	1	87	60	147	113			113	113	113	100		2.8	40 0 0	0 5 7		
33	Jainagar	17	101	104	205	1	2	3	208	208	207	99.5	100	2.4	40 0 0	0 3 9		
34	South Dum-Dum	1	177	89	266				266	266	260	100		2.4	52 0 0	0 3 1		
35	North ditto	2	102	96	198	1			199	199	196	98.4		3.6	41 0 0	0 3 5		
36	South Baranagar	1	338	330	668	30	20	50	718	718	718	100	44	2.5	125 0 0	0 2 0		
37	North ditto	2	358	244	602	2			602	601	544	97.3	100	2.8	75 0 0	0 2 0		
38	Baranagar	1	147	189	336	150	40	190	476	476	476	100	20.4	2.9	72 0 0	0 2 5		
39	Naihati	5	873	313	1,186	27	28	55	741	741	714	98.0	63.6	2.3	229 0 0	0 5 0		
40	Goverdanga	1	105	111	216	25	3	28	244	244	239	97.2	10.2	3.3	30 0 0	0 2 0		
41	Basirhat	1	310	274	584	57	23	80	664	664	664	100	80	3.8	60 0 0	0 1 5		
42	Baduria	1	119	100	219	8	12	20	239	239	239	100		1.7	48 0 0	0 3 2		
43	Taki	1	45	56	101	1			102	102	102	100		2.04	36 0 0	0 5 7		
44	Krishnagar	1	512	474	986	76	106	182	1,168	1,114	1,042	99.2	34.06	3.8	72 0 0	0 1 1	‡In addition to these 54 persons were vaccinated by the Civil Surgeon, Assistant Surgeon, Inspector and Sub-Inspector	
45	Santipur	1	878	549	1,427	51	7	58	1,456	1,455	1,320	99.3	100	3.6	101 0 0	0 1 4		
46	Ranaghat	1	166	147	313	38	25	63	381	381	329	99	46.03	3.5	61 0 0	0 2 8		
47	Nadia	1	127	144	271				271	271	271	100		2.03	51 0 0	0 3 0		
48	Kushtia	1	145	146	291	43	11	54	380	380	323	100	100	2.6	54 0 0	0 2 8		
49	Kumarkhali	1	101	73	173				174	174	171	98.2		2.8	26 0 0	0 2 5		
50	Meherpur	1	69	84	153				153	153	124	99.2		2.1	13 0 0	0 1 8		
51	Biragha	1	63	71	134	108	39	146	280	280	242	86.3	75.2	3.9	16 0 0	0 1 0		
52	Chakdaha	1	77	102	179	24	12	36	215	215	207	100	82.8	2.07	31 0 0	0 2 4		
53	Berhampore	2	845	585	1,430	361	13	374	1,802	1,782	1,149	96.9	66.5	3.9	178 0 0	0 2 4		
54	Lalbagh	4	664	416	1,080	10	6	16	1,096	1,096	1,068	98.4	31.2	3.4	300 0 0	0 4 8		
55	Jangpur	1	145	153	298				299	299	244	98.3		3.02	120 0 0	0 6 0		
56	Kandi	1	104	123	227	33	22	55	451	451	425	99		3.4	66 0 0	0 2 1		
57	Jessore	1	122	67	189	592	83	625	814	814	611	89.0	70.5	2.5	53 0 0	0 1 4		
58	Keshchandpur	1	125	126	251				253	253	218	94.02		2.6	27 0 0	0 5 8		
59	Moheshpur	1	54	66	120				120	120	115	95.8		2.6	30 0 0	0 4 2		
60	Khulna	15	188	122	310	104	3	107	417	417	355	70.1	29.03	2.9	43 0 0	0 2 0		
61	Satkhira	1	107	66	173				191	191	191	90.8		2.2	19 0 0	0 1 7		
62	Debhata	1	47	68	115				112	112	112	100		1.9	18 0 0	0 2 6		
63	Chanduria																	
Total			83	9,072	7,753	16,805	3,164	1,103	4,230	21,004	397	18,602	88.5	2.9	4,473 0 0	0 3 9		

APPENDIX H—continued.

Serial number of Municipality	NAME OF MUNICIPALITY	Number of vaccinators employed	NUMBER VACCINATED								Average number of operations by each vaccinator	Total number of successful operations (primary and re-vaccination)	PERCENTAGE OF SUCCESSFUL CASES		Ratio of number primarily vaccinated per cent of population	Expenditure	Average cost of each successful operation	REMARKS
			Primary vaccination			Revaccination				Primary			Revaccination					
			Male.	Female	Total	Male	Female	Total	Total									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
RAJSHAHI DIVISION																		
64	Rainpur Boudha	(a) 2	401	385	786	842	142	984	(a) 1,720	850	1,540	99.7	81.0	3.4	167 0 6	0 1 8	(a) A temporary additional vaccinator was appointed during the outbreak of small-pox in the town and performed 321 operations.	
65	Nator	1	79	80	159				159	159	159	100		1.7	70 15 6	0 7 0		
66	Dinajpur	1	268	173	441	201	11	212	573	573	509	95.8	76.8	2.9	(d) 77 6 3	0 2 1		
67	Jalpaiguri	1	180	116	296	142	4	146	442	442	330	81.4	60.9	3.05	40 5 4	0 2 8		
68	Darjeeling	1	816	827	1,643	408	261	729	(b) 2,172	2,172	2,007	99.0	77.5	10.2	(c) 895 0 0	(c) 3 4	(b) These also include cases performed by the Civil Surgeon of Darjeeling and Civil Medical Officer of Kurseong respectively.	
69	Kurseong	1	951	980	1,931	115	65	180	(b) 1,210	1,210	1,048	87.2	82.7	20.2	42 0 0	0 0 11		
70	Bangpur	1	180	150	330	118	5	123	402	154	444	90.1	87.8	2.4	183 0 0	0 0 7		
71	Hogra	1	114	111	225	16	9	55	280	280	203	87.7	78.1	3.4	63 8 0	0 5 10		
72	Shyampur	1	117	70	187	24	10	34	221	221	197	87.3	65.7	4.7	65 10 9	0 5 4		
73	Patna	1	211	103	314	169	11	200	574	574	420	85.4	36	2.2	123 11 1	0 0 104		
74	Shaliganj	1	407	440	847	63	121	173	1,020	1,020	923	89.8	62.7	3.6	77 3 3	0 1 4		
Total		14	3,411	2,584	5,995	2,197	630	2,827	8,823	631	7,849	88.8		4.4	1,914 12 8	0 2 8		
DACCA DIVISION																		
75	Dacca	9	1,094	1,005	2,099	322	125	447	2,546	848.6	2,094	97.9	8.5	2.5	772 13 0	0 5 10	(c) Thirty-one operations performed by the Civil Hospital Assistant in charge of the Victoria Hospital at Nurainganj.	
76	Nurainganj	1	223	250	473	17	0	17	(c) 496	496	400	96.1	21.7	3.1	124 0 0	0 4 6		
77	Nasirabad	1	119	101	214	77	31	108	322	296	287	88.7	33.3	1.8	96 0 0	0 6 9		
78	Muktatga	1	91	16	107	2	1	3	50	50	41	82.0	66.6	0.9	27 0 0	0 10 6		
79	Jamailpur	1	211	191	402	3	1	4	409	400	407	100	50	2.6	55 13 0	0 2 2		
80	Shyampur	1	146	169	315	25	5	30	255	255	243	95.3	65.2	2.3	70 2 0	0 3 11		
81	Kishoreganj	1	211	203	414	414			414	414	412	99.5	4	2.0	72 2 0	0 2 9		
82	Bazarpur	1	197	783	980	2			382	382	373	97.0	100	4.0	44 6 0	0 1 1		
83	Notrakona	1	90	85	175	175			175	175	170	100		1.7	60 0 0	0 5 5		
84	Tangail	1	218	191	409	21	0	21	439	439	388	91.5	48.3	2.2	49 0 0	0 2 0		
85	Faizpur	1	92	82	174	3	1	4	177	177	177	100	100	1.6	56 0 0	0 5 1		
86	Madaripur	1	441	369	810	24	2	26	806	806	806	100	100	6.1	52 0 0	0 11 6		
87	Baizal	1	872	233	1,105	140	2	142	1,247	1,247	1,051	91.0	38.0	3.7	132 0 0	0 2 0		
88	Nalititi	1	86	41	127	25	1	26	153	153	134	87.9	76.9	7.5	30 0 0	0 3 5		
89	Jhalakoti	1	146	23	169	157			157	157	140	89.4		0.6	35 0 0	0 3 9		
90	Purujpur	1	412	271	683	106	28	134	817	817	671	82.0	11.9	5.5	62 0 0	0 1 5		
91	Patuakhali	1	37	30	67	2	4	6	79	79	79	100	100	1.4	30 0 0	0 6 1		
Total		19	4,000	3,421	7,421	744	210	954	8,084	471	7,950	88.4		3.1	1,762 2 0	0 3 6		
CHITTAGONG DIVISION																		
92	Comilla	1	431	354	785	29	5	34	819	819	770	95.66	55.0	5.9	120 0 0	0 2 6	(f) Two vaccinators are permanent and 6 for six months only.	
93	Brahmanbaria	1	253	236	489	4			489	489	444	90.8		2.7	98 0 0	0 2 5		
94	Naokhali	1	76	43	119	4			123	123	110	92.43	100	2.1	40 0 0	0 5 10		
95	Chittagong	3	161	203	364	263	15	278	632	210	445	82.76	36.33	1.5	259 0 0	0 9 7		
96	Cox's Bazar	1	47	51	98				98	98	72	73.57		2.3	60 0 0	0 13 4		
Total		7	958	887	1,845	200	20	220	2,161	308	1,841	85.2		2.8	550 0 0	0 4 10		
PATNA DIVISION																		
97	Patna	(f) 8	2,353	2,103	4,456	774	138	912	5,368	671	4,276	81.35	22.47	2.6	794 9 0	0 2 11	(g) Worked for 5½ months only. (h) On-vaccinator is permanent and 2 for 7 months only. (i) Worked for six months only.	
98	Barh	(g) 1	117	95	212	3			215	215	201	93.50	100	1.71	57 0 0	0 4 6		
99	Bihar	(h) 3	433	420	853	2	1	3	856	285	802	93.90	33.33	1.78	118 14 8	0 2 4		
100	Dinapore Nizamut	(i) 1	280	257	537	1	1	2	519	519	405	85.35	100	1.8	47 0 0	0 1 8		
101	Gaya	3	1,105	1,091	2,196	43	6	49	2,245	748	2,065	92.9	40.9	2.7	396 0 0	0 3 0		
102	Tikari	1	158	170	328	3	5	8	338	338	248	74.0	62.5	2.8	40 0 0	0 2 2		
103	Daudnagar	1	276	283	559				558	558	528	94.8		5.6	48 0 0	0 2 7		
104	Arroh	2	1,554	1,182	2,736	91	12	103	2,809	1,404.5	2,583	92.10	76.69	5.7	263 0 0	0 1 7		
105	Jagdispur	1	293	267	560	3			563	563	532	95		4.4	120 0 0	0 3 7		
106	Muxar	1	217	247	464	2	3	5	469	469	443	94.39	100	2.9	96 0 0	0 3 5		
107	Dumraon	2	431	415	846	2	2	4	850	425	795	93.61	75	4.6	135 0 0	0 3 8		
108	Rahbha	1	231	228	457				457	457	433	94.74		7.6	38 0 0	0 1 6		
109	Sasaram	1	287	283	570	3	2	5	585	585	521	94	80	2.4	90 0 0	0 2 11		
110	Chapra	3	1,103	793	1,896	240	10	250	2,085	695	1,662	90.8		3.1	420 0 0	0 4 0		
111	Sevelganj	2	313	342	655				655	327	645	83.2		4.8	188 0 0	0 5 6		
112	Siwan	1	201	277	478	1			479	479	464	96.9		3.2	115 0 0	0 3 7		
113	Mothari	1	185	150	335	8	5	13	358	358	333	93.04	92.3	2.0	78 0 0	0 3 8		
114	Bethah	2	495	308	803				793	396.5	752	94.83		3.1	91 0 0	0 1 11		
115	Munaffarpur	3	1,420	588	2,008	34	1	35	2,037	676	1,915	94.15	86.71	4.07	192 0 0	0 1 7		
116	Rajpur	1	275	254	529				529	529	529	100		2.4	61 1 8	0 1 10		
117	Lalganj	1	258	203	461				461	461	450	97.6		3.6	66 0 0	0 2 4		
118	Sitamarhi	1	136	117	253				253	253	234	92.40		2.9	80 7 0	0 5 6		
119	Darbhanga	4	901	776	1,677	525	15	540	2,217	554.2	1,929	89.5	79.07	2.2	301 0 0	0 2 5		
120	Vadhibani	1	832	331	1,163				463	463	363	78.4		2.6	108 0 0	0 4 6		
121	Roserah	1	171	154	325				325	325	288	88.6		2.9	60 0 0	0 3 4		
Divisional Total		47	13,434	11,109	24,543	1,735	207	1,942	26,545	564	22,887	86.2		3.07	4,003 6 11	0 2 9		

(c) These represent the cost of vaccination by municipal vaccinators only.

(d) The figures supplied by the Civil Medical Officer in Rs. 8-6-3, which do not include the amount of Rs. 10 paid to the vaccinator from the imprest fund.

APPENDIX H—concluded.

Serial number of Municipality	NAME OF MUNICIPALITY	Number of vaccinators employed.	NUMBER VACCINATED								Average number of operations by each vaccinator	Total number of successful operations (primary and re-vaccination)	PERCENTAGE OF SUCCESSFUL CASES		Ratio of number vaccinated per cent of population	Expenditure	Average cost of each successful operation	REMARKS
			Primary vaccination			Revaccination				Primary			Revaccination					
			Male	Female.	Total.	Male	Female	Total	Total.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
BHAGALPUR DIVISION																		
22	Monghyr	3	1,546	1,553	3,103	69	54	123	3,226	1,075	3,090	98.2	97.4	5.4	Rs 568	1 6	0 2 11	
123	Jamulpur	2	736	515	1,251	42	21	63	1,314	657	1,280	97.44	46.05	6.9	404	8 10	0 5 0	
124	Jamun	1	115	155	266				266	280	284	99.3		3.06	120	0 0	0 6 9	
125	Bhagalpur	2	748	675	1,423	51	45	126	1,549	774	1,418	95.6	45.2	2.05	411	0 0	0 3 6	
126	Colgong	1	90	77	167	12	14	26	193	193	161	86.2	80.7	9.2	19	5 3	0 1 10	
127	Purnea	1	152	173	325	10	3	13	338	338	316	96.9	7.7	2.2	176	0 0	0 8 10	
128	Kishanganj	1	111	109	220				220	220	214	97.2		2.6	144	0 0	0 10 8	
129	English Bazar	1	103	98	201	2	6	8	209	209	204	98.1	87.5	1.1	165	0 0	0 12 11	
130	Old Malda	1	38	34	72				72	72	72	100		1.7	(a) 22	8 0	0 5 0	
131	Deoghur	1	103	115	218	2	1	3	221	221	192	86.4	3.5	3.5	48	1 9	0 3 2	
132	Sahibganj	1	202	245	447				447	437	437	100		3.8	95	0 0	0 3 5	
Total		15	3,906	3,797	7,703	218	144	362	8,065	537	7,672	95.12		5.5	2,063	9 4	0 4 3	
ORISSA DIVISION																		
133	Cuttack	4	2,305	1,594	3,899	177	88	265	4,164	1,041	(b) 3,780	96.4	7.9	9.27	405	7 5	0 1 8	
134	Jajpur	(c) 1	180	140	326				326	163	289	88.65		2.44				
135	Kendrapara	1	247	220	467	41	21	62	519	519	463	99.1	22.5	2.5	41	0 0	0 1 5	
136	Balasore	1	214	213	427	24	3	27	454	454	412	95.55	40	1.96	40	0 0	0 1 6	
137	Puri	1	604	406	1,010	96		96	1,200	1,200	(d) 940	81.70	60.02	3.83	153	5 0	0 2 5	
Total		8	3,544	2,609	6,213	338	112	450	6,613	532	5,083	88.9		5.1	640	12 5	0 1 8	
CHOTA NAGPUR DIVISION																		
138	Hazaribagh	1	220	243	463	82	8	90	553	553	468	95.4	29.8	2.7	104	0 0	0 3 6	
139	Ohadra	1	204	248	451	9	5	14	465	465	431	88.4	64.2	4.08	96	0 6	0 3 0	
140	Ranchi	1	725	550	1,275	126		126	1,401	1,401	1,280	91.7	94.4	6.2	120	4 0	0 1 6	
141	Lohardaga	1	179	151	330				330	294	330	99.6		4.8	64	8 0	0 3 5	
142	Daltonganj	1	135	100	235	174	5	179	(e) 414	194	164	94.04	74.3	4.5	95	0 0	0 9 3	
143	Purulia	1	240	198	447	563	14	567	1,014	1,014	574	99.7	30.5	3.6	120	0 0	0 3 4	
144	Jhalda	(f) 1	51	49	100	6		6	106	106	99	93.0	100.0	2.04	10	0 0	0 1 6	
145	Raghunathpur	(f) 1	75	84	159				159	159	147	92.4		2.5	10	0 0	0 1 1	
146	Chaibassa	1	166	165	331	43	4	37	358	358	260	77.8	27.02	4.6	137	10 11	0 8 6	
Total		9	2,003	1,768	3,771	983	36	1,019	4,790	532	3,728	77.8		4.1	757	7 5	0 3 2	
GRAND TOTAL		205	48,523	40,461	88,987	12,824	1,211	14,035	1,05,022	512	92,040	87.6		3.2	18,642	3 3	0 3 2	
GRAND TOTAL FOR 1893-94		306	44,843	38,531	83,373	5,864	1,865	7,729	90,502	439	77,723	85.8		3.05	18,713	8 6	0 3 10	

(a) Annual Statement III shows 24, difference is due to arrear payment not shown in this statement

(b) Successful Primary 3,798

Revaccination 21

Total 3,789

(c) Practically there is no special vaccinator employed, but the compounder of the dispensary performs the work. During 1894-95 compounder was employed in the Jajpur dispensary, and therefore column 3 of this statement is filled up with that number.

(d) Out of 1,104 primary operations 900 cases were successful and the remaining cases were unsuccessful.

(e) Of the 414 operations, 175 cases were vaccinated in the Palamau Jail by the Civil Hospital Assistant, and 45 cases were vaccinated by the Civil Medical Officer in the dispensary and in the town. The remaining 194 cases were vaccinated by the vaccinator.

(f) No separate vaccinators employed. The Civil Hospital Assistants in charge of the dispensaries did the work.

Statement showing Expenditure from Municipal Funds on Schools managed or aided by each Municipality in the Burdwan Division during the year 1894-95.

[illegible]

APPENDIX I—concluded.

(54)

Serial number of Municipality.	NAME OF MUNICIPALITY	Inspection.	SPECIAL SCHOOLS			MIDDLE SCHOOLS		PRIMARY SCHOOLS (BOYS')						PRIMARY SCHOOLS (GIRLS)			BUILDINGS AND FURNITURE		Miscellaneous		Total	Total cost of primary education (Total of columns 10 to 18)	Ratio of expenditure on primary education to total ordinary income	REMARKS.		
			Training schools and guru training classes	Technical	Other	High schools	English	Vernacular	Upper			Lower			Mixed	Upper	Lower	Primary	Secondary	Special						
									Rs.	Rs.	Rs.	Rs.	Rs.	Rs.											Rs.	Rs.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
CHITTAGONG DIVISION																										
92	Comilla	Rs							347	51	346	48	2,189		25	238							450	439	2.08	
93	Brahmanbaria					25	13	7	121	86		60	95			161						450	414	7.08		
94	Noakhali	228				180	165		54	121		54	333			125						145	390	1.9		
95	Chittagong	208							27	623		108	320									(b) 390	463	1.9		
96	Cox's Bazar								108	89		84	4									420	300	7.4		
PATNA DIVISION																										
97	Patna	240							347	51	346	48	2,189		25	238							4,000	2,915	2.75	
98	Barh								121	86		60	95			161						1,254	690	5.03		
99	Bihar	228				25	13	7	121	86		60	95			125						1,610	1,137	1.9		
100	Dinapore Nizamat	208							27	623		108	320									1,810	1,371	2.1		
101	Gaya								108	89		84	4									372	264	1.3		
102	Jaipur								604													1,881	1,361	1.3		
103	Jharkhand	41							130													460	373	4.5		
104	Arerh	21							6													475	448	7.6		
105	Jagdispur	62							174													315	108	4.05		
106	Buxar	23							6													789	447	3.5		
107	Dumraon	41							108													1,332	1,199	3.6		
108	Bhabhua	43							276													678	314	3.8		
109	Sasaram					200			96													625	385	5.4		
110	Chhapra								216													517	321	3.3		
111	Revelganj								96													21	9	4.6		
112	Sivan								331													90	831	1.8		
113	Meerhar								113													(c) 59	453	415	5.3	
114	Bettiah								396													1,460	831	1.8		
115	Muzaffarpur	219							190													321	1,462	4.1		
116	Meerhar	15							149													89	89	1.4		
117	Jaipur								60													(d) 50	204	89	1.4	
118	Sitamarhi	6																				(e) 557	472	1.4		
119	Darbhanga	185							160													289	289	2.6		
120	Madhubani								96													335	335	8.8		
121	Rosaha								181													12,656	12,656	2.7		
Divisional Total		1,330			83	495	636	726	2,387	51	1,162	1,152	6,351	105	25	1,254	219		50	234	1,494		17,704	12,656		
(a) Given to a European school. (b) Besides this amount Rs 5 50 were spent on the Chittagong Municipal School to defray the ordinary expenditure, and were met from the following sources — Rs Government grant 589 School fees 4 831 Total 5,440 (c) Rs 59 has been paid to attached pathshala to these schools. (d) Price books. (e) This amount was spent in price books. (f) This made up of two sums, viz Rs 30 for prize books and Rs 25 for furniture. (g) This amount is greater by Rs 10 than what has been shown by the Deputy Inspector, as he has omitted from his statement Rs 5 paid into Provident Fund and Rs 5 on account of undeburred rewards, and the difference of Rs 177 between the amount shown in																										

(a) Given to a European school. Besides the amount Rs. 5,319 were spent on the Chitragong Municipal School to defray the ordinary expenditure, and were met from the following sources —
Rs
Government grant 589
School fees 4,881
Total 5,440

(e) Rs. 59 has been paid to attached pathshala to these schools.
(f) Prize books.
(g) This amount was spent in prize books.
(h) Rs. 30 for prize books and Rs. 25 for furniture.
(i) This amount is greater by Rs. 10 than what has been shown by the Deputy Inspector, as he has omitted from his statement Rs. 5 paid into Provident Fund and Rs. 5 on account of undistributed rewards, and the difference of Rs. 177 between the amount shown in

APPENDIX K.

Statement showing the Loan transactions of the Municipalities in the Burdwan Division during 1894-95.

Serial number of Municipality.	NAME OF MUNICIPALITY	AMOUNT OF LOAN SANCTIONED—		Rate of interest per cent per annum.	Purpose for which sanctioned.	Number and date of order sanctioning the loan	Balance of last year		Amount of loan during the year	Total		Amount repaid during the year	Balance of loan at the close of the year.	Amount of interest due		Amount of interest paid		Balance of sinking fund.
		From Government	Outside Government				Rs	A P		Rs	A P			Rs	A P	Rs	A P	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1	Burdwan	Rs	1,50,000	Rs 1,50,000 at 5 per cent and Rs 25,000 at 4 per cent	For the construction and extension of Burdwan water-works.	Dated 26th February 1893, 11th July 1896, 15th December 1901	1,12,000 0 0	1,12,000 0 0	1,12,000 0 0	1,12,000 0 0	1,12,000 0 0	1,12,000 0 0	1,12,000 0 0	(a) 7,105 14 3	5,568 6 3	5,568 6 3	(b)	
18	Serampore	30,000		4 per cent	Drainage work	No M 3 L-5 11, dated 26th November 1890	23,465 10 9		23,465 10 9	1,025 5 5	27,140 5 4	1,280 15 3	1,280 15 3					
25	Howrah	50,000		6 "	For construction of portable railway	Dated 8th July 1890	50,000 0 0		50,000 0 0		50,000 0 0	3,000 0 0	3,000 0 0	3,000 0 0	3,000 0 0	3,000 0 0	20,000-0-0	
	Ditto	12,000		4 1/2 "	For liquidation of old gas bills	Dated 10th January 1893	10,914 5 0		10,914 5 0	2,240 11 6	8,673 9 6	466 3 6	466 3 6	466 3 6	466 3 6	466 3 6		
	Ditto	8,000		4 1/2 "	For acquiring Hadua tank	Dated 11th April 1893	8,000 0 0		8,000 0 0	1,460 14 0	6,539 2 0	343 18 0	343 18 0	343 18 0	343 18 0	343 18 0		
	Ditto	13,00,000		4 "	For water works	Dated 19th January 1894			5,00,000		5,00,000 0 0							
	Ditto	10,000		4 "	For improvement of the tank and conveyance	Dated 6th March 1895			10,000		10,000 0 0							
36	Bally		7,980	6 "	For the Municipal Office Building.	Government of Bengal letter No 1387-M, dated 23rd April 1895	3,990 0 0		3,990 0 0	500 0 0	10,000 0 0	238 13 6	238 13 6					
23	Maniktoila	25,000		4 1/2 "	Laying pipes for the supply of filtered water from the Calcutta main	Bengal Government letter No 2098, dated the 19th June 1893.	23,998 0 5		23,998 0 5	2,076 3 7	21,919 12 10	1,061 1 7	1,061 1 7					
64	Rampur Baula	15,000		4 1/2 "	Drainage work	Government No 3 B-9-6, dated 2nd April 1890	11,323 2 0		11,323 2 0	1,383 15 4	9,939 2 6	494 2 4	494 2 4					
66	Dinajpur	10,000		4 1/2 "	Ditto	Government No 1186M, dated 10th March 1894	10,000		10,000	776 8 8	9,223 7 4	207 8 5	207 8 5					
67	Jalpaiguri	15,000		4 1/2 "	Ditto	Government No 47 T M, dated 8th October 1891	18,000		18,000		18,000 0 0							
		40,000		4 1/2 "	Water works	Government No 934, dated 15th February 1897	17,051 13 6		17,051 13 6	2,313 9 4	14,738 4 2	741 9 8	741 9 8					
68	Darjeeling	35,000		4 1/2 "	Remodelling latrines and drains	Government No 4603 M, dated 16th July 1895	34,226 2 4		34,226 2 4	1,496 3 0	32,729 15 4	1,209 15 7	1,209 15 7					
		20,000		4 1/2 "	Construction of a new covered iron market	Government No 75 M, dated 28th February 89	20,000		20,000		20,000 0 0							
		40,000		4 1/2 "	Construction of settling tank at Sinchal	Government No 1331M, dated 3rd March 1901	20,000		20,000		20,000 0 0							
69	Kurseong	2,000	60,000	6 "	Water works	Government No 30/T, dated 28th May 1899	15,500 0 0		15,500 0 0	2,500 0 0	13,000 0 0	930 0 0	930 0 0					
				4 1/2 "	Ditto	Government No 371M, dated 28th January 1896			2,000		2,000 0 0							
75	Dacca	1,25,000		4 1/2 "	For extension of waterworks	Bengal Government No 3 L, dated 13th December 1899	1,19,500 0 0		1,19,500 0 0	2,023 11 8	1,17,476 4 4	5,370 3 6	5,370 3 6					
85	Faridpur	5,000		4 1/2 "	Water-supply	Bengal Government No 35 L, dated 12th August 1890	4,011 5 11		4,011 5 11	451 6 1	3,559 15-10	181 8 2	181 8 2					

Sl. No.	Commis.	...	2,000	...	4 1/2 %	Water supply and certain other works	Government No. dated 4th September 1880	...	228 9 11	...	828 9 11	532 3 1	226 6 10	37 4 7	37 4 7	...
93	Brahmanbaria	...	...	...	...	...	Government No. 1857, dated 20th March 1884	...	45,000 0 0	2,156 15 1	43,843 00 11	2,001 0 1	2,001 0 1	...	...	...
94	Noakhali	...	45,000	...	4 1/2 per cent	Construction of a General Hospital on the top of Rang Mahal Hill	Government No. 1857, dated 20th March 1884	...	45,000 0 0	2,156 15 1	43,843 00 11	2,001 0 1	2,001 0 1	...	...	...
95	Chittagong	...	...	...	...	...	Government No. 1857, dated 20th March 1884	...	45,000 0 0	2,156 15 1	43,843 00 11	2,001 0 1	2,001 0 1	...	...	...
96	Cox's Bazar	...	3,10,000	...	4 1/2 per cent	Drainage	No. 3104M, dated 1st December 1882	...	3,10,000 0 0	2,555 5 3	3,15,441 10 9	11,937 3 3	11,937 3 3	...	...	...
97	Patna	...	1,00,000	...	4 1/2 %	For contribution towards water works	No. 1707 M, dated 24th May 1883	...	1,00,000 0 0	876 12 5	99,123 3 7	2,940 14 7	2,940 14 7	...	...	...
104	Arrah	...	...	...	No interest	Paying pending bills	No. 861 W, dated 9th March 1883	...	1,000 0 0	570 0 0	...	...	...	...	...	...
110	Chapra	...	2,000	...	4 1/2 per cent	General purposes	No. 861 W, dated 9th March 1883	...	4,213 8 8	1,686 6 5	2,567 2 3	171 8 3	171 8 3	...	...	...
115	Muzaffarpur	...	60,000	...	4 1/2 %	For execution of drainage work	No. 2443, dated 26th July 1883	...	45,000 0 0	...	60,000 0 0	1,862 4 1	1,862 4 1	...	...	...
125	Bhagalpur	...	20,000	...	6 %	Water works	No. 271 M, dated 27th September 1883	...	45,000 0 0	1,625 9 9	45,000 0 0	2,700 0 0	2,700 0 0	...	...	7,185-11-11
137	Puri	...	...	...	4 1/2 %	Drainage	No. 271 M, dated 27th September 1883	...	20,000 0 0	...	12,374 6 3	880 0 9	880 0 9	...	...	...
GRAND TOTAL		...	24,46,500	3,18,980	...	...	...	...	7,53,010 10 6	28,120 12 7	15,94,859 13 11	44,206 13 3	44,206 13 3	43,470 4 3	27,135-11 11	...

(a) Includes Rs 88 income-tax on interest for 1883-84 paid by Bank of Bengal in 1891-92.

(b) There being no actual cash on account of sinking fund, nothing has been shown in this column.

(c) Rupees 4-6 on account of penal interest at 6 per cent on Rs 1,068-7 from 1st to 17th July 1884.

(d) Rupees 1,500 lent by Mr. Bourdillon and Mr. E. P. Ghosh, bear no interest.

APPENDIX L.

Statement showing the Contributions made to the Municipalities during 1894-95.

Municipalities.	1893-94.	1894-95	For what purpose
1	2	3	4

A — FROM PROVINCIAL FUNDS

(a) Medical.

		Rs.	Rs	
Burdwan ...	...	1,304	1,270	Rupees 1,200 for the salary of the 1st grade Assistant Surgeon in charge of the Burdwan Charitable Dispensary, Rs. 28 cost of medical forms, and Rs 42 cost of diet of patients in criminal cases sent up by police for treatment
Katwa ...	...	18	13	Cost of medical forms
Raniganj ...	.	7	11	Ditto
Jalpaiguri ...	.	..	19	Cost of dieting police cases in the hospital.
Rangpur ...	..	..	103	
Nasirabad ...	..	1,000	1,000	For the support of the Charitable Dispensary
Barisal ..	...	...	738	This amount was paid by Government to meet the excess pay of an Assistant Surgeon of higher grade placed in charge of the Barisal Dispensary
Bhagalpur ...	...	30	32	Cost of dieting police cases in the hospital
English Bazar ...	...	60	45	Subscription to the Charitable Dispensary on account of the Government estate of English Bazar.
Chaibassa ...	...	200	200	For the indoor ward of the Municipal Charitable Dispensary
Total	.	2,619	3,431	

(b) Education.

Burdwan .	...	610	727	Grant-in-aid to the Burdwan Municipal School
Midnapore ...	...	2,455	2,660	For maintenance of Midnapore College and collegiate schools, fixed annual grant of Rs 1,250, besides grade increments of teachers according to their grade
		182	79	For the support of the Hindu girls' schools in proportion to the income from private sources.
Khulna	...	44	...	Primary education
Bogra ...	..	2,000	...	For the construction of the Bogra middle vernacular school building.
Chittagong ...	...	599	589	Grants-in-aid to Chittagong Municipal School
Revelganj ...	...	.	50	For primary education, this amount was refunded by Government on account of pay of inspecting pandit, who was paid by this municipality
Total	..	5,890	4,105	

Municipalities.	1893-94	1894-95.	For what purpose
1	2	3	4

A.—FROM PROVINCIAL FUNDS—*continued*

(c) FOR GENERAL PURPOSES

	Rs	Rs.	
Ranaghat ..	500	500	For the maintenance of the approaches, &c, to the Ranaghat ferry.
Khulna .	1,000	1,000	For the maintenance of Government roads within municipal limits
Darjeeling ..	25,000	10,000	For the improvement of the town
Rampur Boalia ...	6,484	6,484	For the maintenance of certain Government roads within municipal limits
	.	90	For the construction of a public latrine to be used chiefly by the constables attached to the Malopara section.
Dacca .	1,123	...	
Patna .	400	400	For repairs to the Patna-Gaya branch road.
Dinapore Nizamut ...	1,850	1,850	For repairs of that part of the Bankipore-Dinapore road which lies within the municipal limits
Monghyr ...	300	300	For the support of the public garden.
Total ...	36,657	20,624	
Total Provincial	45,162	28,160	

B —GRANTS FROM DISTRICT FUND

(a) Medical

Burdwan ...	...	110	1,600	Rupees 1,200 contribution by the District Board, Burdwan, for the dispensary for 1893-94 and 1894-95 and Rs 400 the Board's contribution towards the pay of the lady doctor
Katwa ...	...	300	325	Contribution to the Dispensary
Suri ...	...	193	.	
Bankura ...	...	900	900	In support of the Municipal Dispensary
Midnapore ...	...	300	300	In support of the Municipal Dispensary.
Chandrakona ..	...	150	180	
Ramjibanpur ..	...	.	30	
Khurpai ...	...	165	225	In support of the Municipal Dispensary
Jahanabad ...	...	336	175	
Rajpur ..	...	60	60	For the maintenance of the dispensaries
Basirhat	...	120	120	
Krishnagar	...	710	600	For the maintenance of the charitable dispensaries
Kushtia	...	99	110	
Meherpur	...	95	120	Contribution towards the pay of the Assistant Surgeons
Berhampore	...	787	584	
Jangipur	...	1,106	554	For the maintenance of the Charitable dispensary and for its improvement.
Jessore ..	...	300	900	
Kotechandpur	...	100	.	For the maintenance of the dispensaries.
Khulna	...	180	180	
Satkhira	...	100	.	
Jalpaiguri	...	.	97	For the pay of a midwife
Sirajganj	...	183	200	In support of the Municipal Dispensary
Bogra	...	421	430	

Municipalities.	1893-94	1894-95	For what purpose.
1	2	3	4

B—GRANTS FROM DISTRICT FUNDS—*concluded.*(a) *Medical*

	Rs	Rs	
Nasirabad	750	775	In support of the Municipal Dispensary
Jamalpur	.	125	Ditto ditto
Kishoreganj	.	125	Ditto ditto
Faridpur	.	360	Ditto ditto
Barisal	1,300	300	Ditto ditto
Pirojpur	220	387	Ditto ditto
Jhalakoti	..	40	Ditto ditto
Comilla	600	600	For the Charitable Dispensaries
Brahmanbaria	325	325	
Patna	900	900	For maintenance of Bankipore Dispensary
Gaya	1,500	1,500	For the maintenance of the Pilgrim Hospital
Arrah	1,770	.	For maintenance of Dispensary
Jagdispur	225	690	
Buxar	375	375	Ditto ditto
Bhabhua	300	300	Ditto ditto
Sasaram	930	641	Ditto ditto
Motihari	1,800	1,300	For the support of the Charitable Dispensary
Bettiah	400	600	
Muzaffarpur	1,200	2,000	Annually paid towards the support of the Muzaffarpur Dispensary by the District Board
Hajipur	200	300	Of the amount, Rs 200 is paid by the District Board, and Rs 100 by the Lalganj Municipality, towards the maintenance of the Hajipur Dispensary annually.
Sitamarhi	300	300	Paid annually by the District Board.
Madhubani	600	.	In support of the Municipal Hospital
Rosera	184	275	
Monghyr	1,560	1,560	In support of the Municipal Charitable Dispensaries.
Bhagalpur	600	600	
Purnea	500	500	
English Bazar	450	600	
Total	23,704	23,168	

(c) *General purposes*

Damhat	115	..	Contribution towards the pay of the sluice gateman at Khurda
South Barrackpore	18	18	
Nasirabad	20,000	..	Contribution for water-works
Arrah	.	2,500	
Total	20,133	2,518	
Total District Funds	43,837	25,686	

C.—GRANTS FROM OTHER SOURCES.

(a)—*Medical.*

Burdwan	..	10	These are occasional contributions given by private gentlemen for special purposes. From private subscriptions for the Charitable Dispensary.
Raniganj	272	171	
Suri	..	254	

NAME OF MUNICIPALITY	1893-94	1894-95	For what purpose
1	2	3	4

C.—GRANTS FROM OTHER SOURCES—*continued.*(a)—*Medical.*

		Rs	Rs	
Midnapore ...	.	765	815	} Public subscriptions in aid of the Charitable Dispensary
Tamluk ..	.	241	234	
Ramjibanpur ..	.	94	96	
Uttarpara ...	...	2,252	1,973	For the support of the Charitable Dispensary
Baidyabati .	...	50	..	From private subscriptions
Baruipur	.	122	92	
Krishnagar .	..	..	900	
Nadia ..	.	816	.	Subscriptions by the Maharaja of Nadia and the Assistant Surgeon attached to the Krishnagar Charitable Dispensary
Kushtia ..	..	...	145	From Puri Lodging house Fund
Kumarkhali ..	..	..	7	Private subscriptions
Borhampore .	.	..	782	Ditto
Lalbagh ...	...	388	570	} From public subscriptions in aid of the Charitable Dispensaries
Jessore	...	179	70	
Khulna ...	}	156	144	From the Syedpur Trust Fund for the maintenance of the Dispensary
		264	326	From public subscriptions in aid of the Charitable Dispensary
Satkhira ...	...	100	10	From local subscriptions in aid of the Dispensary
Rampur Boalia ...	...	(a) 1,380	(a) 1,290	(a) From the Prosanna Nath Roy fund for the maintenance of the Municipal Dispensary
Ditto	.	(b) 9	(a) 1,290	(b) Contributions from private persons for the maintenance of the Dispensary
Nator ...	...	(a) 1,380	(b) 60	
Do. ...	..	...	...
Jalpaiguri .	...	846	896	From private subscription in aid of the Dispensary
Kurseong .	..	.	200	From the Darjeeling Improvement Fund towards the cost of treating people at the Dispensary
Rangpur ..	..	...	161	From private subscriptions in aid of the dispensary.
Sirajganj	.	1,051	1,005	Ditto ditto
Dacca .	.	240	240	Contribution by the Eastern Bengal State Railway for medical aid afforded from the Mitford Hospital to the Railway employes
Nasirabad .	.	240	300	Contributed by the Eastern Bengal State Railway for medical aid afforded from the Nasirabad Dispensary to the Railway employes.
Ditto ...	...	621	341	From private subscriptions, &c
Ditto .	.	983	269	By Srimati Bidyamoyee Devi Chaudhurani towards the construction of a female ward attached to the Dispensary
Jamalpur ..	...	1,141	554	From private subscription, &c
Sherpur .	.	46	93	Ditto ditto
Kishoreganj ...	...	...	300	Ditto ditto.
Faridpur	.	135	187	} For the maintenance of the Charitable Dispensary.
Madaripur	.	197	164	
Barisal .	...	73	} 1,435	From private subscriptions for the Dispensary
Do ..	..	800		
Do. .	.	1,420		
Jhalakoti ...	...	...	40	Contribution by Mr Ziegler for Dispensary

Municipalities.	1893-94	1894-95	For what purpose.
1	2	3	4

C.—GRANTS FROM OTHER SOURCES—*continued.*(a)—*Medical.*

	Rs.	Rs.	
Pirojpur ...	82	98	For the maintenance of the Dispensary from private subscriptions and from Toshkhali khas mahal at Rs 5 a month.
Patna ...	45	60	For medical purposes.
Dinapore Nizamut ...	130	76	Ditto
Gaya ...	3,000	2,500	From the Lodging-house Fund for the maintenance of the Pilgrim Hospital
Do ...	...	1,500	From Babu Dirgopal Lal, constructing a moribund ward in Pilgrim Hospital.
Sasaram ...	3,200	1,200	For maintenance of Dispensary.
Revolganj ...	192	192	Subscription in aid of the Charitable Dispensary.
Motihari ...	950	1,733	{ For the maintenance of Charitable Dispensary
Bettiah ...	1,780	1,766	
Hajipur ...	415	222	Paid by subscription towards the maintenance of the Dispensary
Sitamarhi ..	1,049	1,252	For the maintenance of the Sitamarhi Dispensary
Ditto ..	...	1,057	Paid by Chowdhury Mohadeo Prosad of Nampore for purchasing land for cholera ward
Madhubani ..	1,256	1,001	{ Annual subscriptions by private individuals towards the maintenance of the Hospital
Roserah ...	712	650	
Monghyr ...	251*	594*	* Rupees 251 and Rs 374 of Rs 594 towards half the salary of the female Hospital Assistant, and the remainder, Rs 220, private subscriptions and donations, towards the support of the Dispensary
Bhagalpur...	....	490	Rupees 450 from Cleveland Memorial Trust Fund for improvement of the Bhagalpur Hospital, and the remainder from G. C. Sircar's and B. K. Sircar's Trust Fund for maintenance of the Charitable Dispensary
Colgong ..	245	321	For the erection of Civil Hospital Assistant's quarters
Purnea ...	.....	1,780	From private gentlemen for improvement of the Dispensary
Kishanganj ...	754	779	From public subscription in aid of the Charitable Dispensary
English Bazar ...	419	303	Ditto ditto ditto.
Old Malda ..	....	94	Ditto ditto ditto
Salubganj ...	215	474†	† Of this sum†, Rs 300 was paid by Babu Brindaban Chowbay, one of the subai grass merchants, for the erection of a cholera shed Rupees 60 paid by Babu Nowbut Pattack, and the balance collected from the residents of about 30 in number as donation for the construction of hospital building, the amount varying from 1 to 20 rupees
Hazaribagh ..	333	547	{ Contributions towards maintenance of the dispensaries
Chatra ..	116	196	
Ranchi ..	466	330	
Lohardaga ...	199	82	
Purulia ...	628	139	
Chaibassa ...	391	425	
Total ...	33,092	35,285	

NAME OF MUNICIPALITY.	1893-94	1894-95.	For what purposes.
1	2	3	4

C.—GRANTS FROM OTHER SOURCES—*continued*(b).—*Education*

Midnapore ...	...	Rs 525	Rs. 513	From the Mohsin Fund Part of the school fees of Muhammadan students of the college and local subscription for the Hindu Girls' School
Nator ...	...	...	481	Contributions from private persons for the maintenance of the Municipal High English School
Total ...	...	525	994	

(c) *For general purposes*

Baidyabati ...	...	...	105	Babu Bepin Behary Gupta paid Rs 50 for acquiring land for a female bathing ghat at Kumiarpura in Ward No III of Baidyabati Municipality The rate-payers of Pearapore contributed Rs. 40 for acquiring land for the extension of the Pearapore road Rupees 15 was paid by a private gentleman for the service of the conservancy coolies Rs.
Howrah ...	...	3,849	737	Received from Babu Behary Lal Shaha contribution towards the acquisition of land for widening Madhu Sudan Dhara's Lane ... 206 Received from Babu Sribash Dutta contribution for improvement of the said lane, and that it be called after him 500 Received from Rajendra Nath Mozumdar contribution towards the improvement of a bye-lane at the side of Makardah road 31
Cossipore-Chitpur ...	...	....	250	Contribution by Babu Kala Chand Set for metalling a road.
Baranagore ...	...	....	1,004	Rupees 754 for the improvement of street lighting and Rs 250 for repairing roads
Goverdanga ...	...	....	450	Contributions of Rs 200 for the maintenance of roads made by Babu Preo Nath Bose of Geological Survey of India and Rs 250 by Babu Ram Krishna Rakshit
Lalbagh ...	...	3,600	3,600	From the Nizamat Fund for the conservancy of the town
Darjeeling ...	...	1,180	1,200	From the Darjeeling Improvement Fund for repayment of Kuch Bihar loan, the working of the Porters and Dandiwalas Act, and sweepers' establishment and conservancy
Kurseong ...	...	500	200	From the Darjeeling Improvement Fund for improvement of the Kurseong park
Rampur Boalia ...	...	162	..	Contributions made by private individuals towards the construction of the Kadirganj burial ground road, and for the construction of masonry roadside surface drains.

Municipalities	1893-94.	1894-95	For what purpose
1	2	3	4
C — GRANTS FROM OTHER SOURCES—concluded.			
(c) For general purposes.			
Rangpur ...	Rs .	Rs 1,993	Contribution made by Rajah Janaki Ballav Sen towards the cost of constructing municipal office building, and for the construction of the Kanungotola bridge.
Sirajganj .	..	125	Contribution made by Babu Ram Chandra Sirkar towards the cost of sinking a masonry well.
Nasirabad ...	.. 10,200	...	From Srimati Bisweswari Devi Chaudhuran and her son, Babu Brojendra Kisor Roy Chaudhury, for the construction of drains in the Municipality. They have promised a further sum of Rs 1,000 for the purpose.
Ditto ..	.. 3,079	..	
Netrokona ...	..	1,500	
Chittagong ..	...	421	From the Collector's Khas Mahal Improvement Fund for the supply of water.
Patna ...	.. 500	2,911	From Lodging-house Fund for improvement of lane.
Gaya ...	.. 1,900	2,752	
Muzaffarpur .	.. 14,048	5,275	For the execution of drainage project
Deoghur ...	.. 240	210	Contribution from the Nagore Raja's estate
	.. 700	1,460	From the Pilgrims' Lodging-house Fund for the improvement of conservancy and street lighting
Bhagalpur ..	.. 9,000*	300†	*Paid by Babu Udit Narain Singh of Hindwa as a portion of his subscription to Bhagalpur Water-works. He has not paid any sum during 1894-95. † Rs 200 of this sum paid by Babu Kalikrsto Thakur of Calcutta for extension of water-works, and the remainder paid by Babu Mohendra Nath Banerjee and others, of Moshakchak, for extension of water pipes to that quarter of the town.
Ranchi ...	...	511	For the construction of a pukka well for supply of good drinking water.
Total .	48,958	25,037	
Total "Other sources"	82,575	61,316	
GRAND TOTAL ..	1,71,574	1,15,162	

FORM No. I.

**STATEMENT ^{with} SHOWING THE CONSTITUTION OF THE
MUNICIPALITIES IN BENGAL**

DURING

1894-95.

Form I.—Statement showing the Constitution of the Municipalities in Bengal during the year 1894-95.

1		2	3	4	5	6						7	8	9	10	REMARKS.	
NAME OF DISTRICT.		Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE								Number of meetings held	Number of meetings attended or at which no quorum was obtained		Average percentage of attendance at each meeting
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	Non-officials		Europeans	Natives				
BURDWAN DIVISION																	
Burdwan	1	Burdwan		Act III (B C) of 1884 as amended.	34,477	1	6	15	22	2	20	2	20	27	4	61.3	
	2	Kalna			9,650		5	10	15	1	14		14	24	5	49.7	
	3	Katwa			6,099		4	8	12	2	10		10	27	5	50.0	
	4	Dumhat			5,144	1	4	8	13	1	12	8	10	13	2	57.3	
	5	Banganj			13,773		5	8	13	1	12		12	22	3	53.0	
				Total	69,772	2	24	49	75	7	63	5	70	113	11		
Mirihum	6	Suri		Act III (B C) of 1884 as amended.	7,481		5	11	16	3	13	1	15	17		51.4	
Bankura	7	Bankura		Act III (B C) of 1884 as amended.	15,743		4	8	12	3	9		12	21	2	26.7	
	8	Vishnupur			15,170		4	8	13	2	10		12	12	2	16	
	9	Sonamukhi			13,423		9		9	2	7		9	16	1	43.7	
				Total	50,995		17	16	33	7	26		33	53	7	53.6	
Midnapore	10	Midnapore		Act III (B C) of 1884 as amended.	32,264		6	12	18	4	14	3	15	23	1	62.8	
	11	Tamluk			6,412		4	8	13	2	11		12	20		59.1	
	12	Ghatal			13,942		5	10	12	2	10	1	14	13		42.7	
	13	Chandrakona			11,399		4	6	10	1	8		12	13		66.6	
	14	Rampur			9,977		3	6	9	1	9		9	10		72.2	
	15	Kharai			16,703		8	4	10*	1	15		10	17		63.0	
	16	Kharai			10,053		8	8	16	1	15		16	15		55.1	
			Total	89,995		36	56	92	13	79	4	88	119	1			
Hooghly	17	Hooghly and Chinsura.		Act III (B C) of 1884 as amended.	33,060		6	12	18	2	16		18	22	1	53.5	
	18	Barisal			35,952		6	12	18	2	16	4	14	14	1	57.1	
	19	Barisal			6,489		4	8	12	1	13	2	10	10		70.8	
	20	Barisal			15,050		5	8	13	1	13	1	12	25	1	53.2	
	21	Kotrung			9,439		4	8	12		9		9	11		68.5	
	22	Bombura			8,164		3	6	9		9		9	11		61.0	
	23	Bombura			6,753		3	6	9		9		9	12	2	46.0	
	24	Jalabad			8,328		11	6	11	2	9		11	13	1	50.0	
				Total	123,793		43	60	102	7	95	8	94	124	6		
Howrah	25	Howrah		Act III (B C) of 1884 as amended.	116,506		10	20	30	9	21	9	21	29		59.3	
	26	Bally			14,700		6	12	18		18		18	20	1	60.0	
				Total	133,206		16	32	48	9	39	9	39	49	1		
			Divisional Total.	474,643	2	140	224	366	46	320	27	333	474	26			

* Including the appointment of the Subdivisional Officer of Ghatal as Chairman.

† The Chairman was appointed by Government under section 28 of the Municipal Act at the request of the Commissioners at a meeting.

* Including the appointment of the Subdivisional Officer of Ghatal as Chairman.

† The Chairman was appointed by Government under section 23 of the Municipal Act at the request of the Commissioners at a meeting.

PARANAGOT DIVISION.									
27	Comptee-Churpur	31,423	4	8	12	3	9	3	776
28	Manikola	22,161	4	14	12	5	7	1	304
29	Barnagore	24,278	4	14	21	2	12	1	376
30	South Bupurban	69,642	8	16	18	1	17	5	375
31	Balpur	10,440	2	12	9	1	19	1	387
32	Banpur	9,922	2	12	9	1	18	1	385
33	Jaungar	9,233	2	8	9	1	12	1	385
34	South Dum Dum	11,233	3	6	9	2	7	1	532
35	South Dum Dum	15,834	3	6	9	2	7	1	777
36	North Barrack-pore	25,111	6	12	18	3	15	3	591
37	North Barrack-pore	20,990	6	12	18	3	15	2	635
38	Barasat	9,754	8	13	21	5	16	2	519
39	Nahatu	26,724	7	14	21	5	16	2	549
40	Goverdanga	6,704	3	6	9	1	9	3	491
41	Basirhat	15,109	5	9	15	1	14	2	514
42	Baduria	12,744	4	8	12	1	12	4	521
43	Taki	4,956	3	6	9	1	9	1	520
44	Total	385,652	85	164	249	34	215	14	235
45	Krishnagar	24,500	7	14	21	2	19	1	182
46	Sanipur	30,437	9	16	25	2	23	1	20
47	Ranaghat	8,506	6	12	18	2	16	1	19
48	Kadia	13,334	4	8	12	2	12	1	31
49	Kushia	11,199	6	10	16	2	14	1	22
50	Kumarkhali	6,165	5	10	15	3	16	1	14
51	Meherpur	6,820	3	6	9	1	10	1	15
52	Birnesar	3,481	2	4	6	1	6	1	9
53	Chakdaha	8,615	13	8	13	1	12	1	13
54	Total	113,090	58	84	142	13	129	1	141
55	Berhampore	23,267	8	17	25	5	20	1	24
56	Lalbagh	31,667	6	13	18	1	17	1	18
57	Janipur	9,953	8	16	24	1	23	1	23
58	Kandi	11,959	4	7	11	3	8	1	24
59	Total	75,855	25	52	78	10	68	2	76
60	Jessore	8,995	6	12	18	6	12	1	18
61	Kotechandpur	2,742	3	6	9	2	9	1	8
62	Moheshpur	4,431	6	10	16	2	14	1	16
63	Total	22,259	15	28	43	8	35	1	43
64	Khulna	8,667	15	8	15	3	12	1	15
65	Satkhwa	8,550	4	8	12	1	11	1	12
66	Debbatia	5,984	12	12	12	1	12	1	12
67	Chaudura	2,583	12	12	12	1	12	1	12
68	Total	25,194	43	38	61	4	47	3	61
69	Divisional Total	564,991	227	336	643	69	494	18	545
70	Rampur Boalia	21,407	7	14	21	10	11	3	18
71	Natore	9,185	6	12	18	2	16	1	18
72	Total	30,592	13	26	39	12	27	3	36
73	Dumaiyur	12,994	5	10	15	6	9	2	13
74	Jalpaiguri	9,623	13	13	13	4	9	2	11
75	Darjeeling	14,145	23	25	25	5	20	21	4
76	Kurseong	3,522	4	8	12	2	10	6	6
77	Total	17,667	29	37	37	7	30	27	10

RAJSHAHI DIVISION.

64	Rajshahi	21,407	7	14	21	10	11	3	18	1	509
65	Natore	9,185	6	12	18	2	16	1	18	2	58
66	Dumaiyur	12,994	5	10	15	6	9	2	13	8	4103
67	Jalpaiguri	9,623	13	13	13	4	9	2	11	20	5307
68	Darjeeling	14,145	23	25	25	5	20	21	4	15	4572
69	Kurseong	3,522	4	8	12	2	10	6	6	17	491
70	Total	17,667	29	37	37	7	30	27	10	33	4658

Form I.—Statement showing the constitution of the Municipalities in Bengal during the year 1894-95—continued.

NAME OF DISTRICT.		3	3.	4	5	NUMBER OF MEMBERS OF COMMITTEE										7	8	9	10	REMARKS
1	2	Serial number of municipality	Name of municipality	Act under which constituted.	Population within municipal limits	(a) (b) (c) (d) (e) (f) (g) (h)										Number of meetings held	Number of meetings attended at which no quorum was obtained	Average percentage of attendance at each meeting		
						By office	Nominated	Elected	Total	Officials	Non officials	Europeans	Natives							
BAJSHAHI DIVISION—continued.																				
Rangpur	70	Rangpur		Act III (B.C.) of 1884 as amended	14,216		6	12	13	1	17	1	17	13	4	40.1				
	Bogra .	71	Bogra	Ditto	6,605		5	10	15	3	13	2	13	15		53.8				
		72	Sherpur	Total	3,965		4	8	12		12		12	16		56.8				
Pabna	73	Pabna		Act III (B.C.) of 1884 as amended	16,488		6	12	18	6	12	1	17	19	4	53.5				
		74	Suralganj	Total	23,188		6	12	18	2	16	3	15	17		61.6				
			Divisional Total	39,674		12	24	36	8	28	4	32	36	4						
Dacca DIVISION																				
Dacca	75	Dacca		Act III (B.C.) of 1884 as amended	83,321		7	14	21	3	18	1	20	23	1	50.8				
	76	Narainganj	Total	17,715		4	8	12	2	10	3	9	19	5	52.1					
				100,036		11	22	33	5	28	4	29	47	6						
Mymensingh	77	Nadraabad		Act III (B.C.) of 1884 as amended	11,555		6	12	18	5	13	2	16	25	2	56.4				
	78	Muttagacha	Total	4,023		3	6	9		9		9	24	2	54.1					
	79	Jamulpur		15,388		5	10	15	2	13	1	13	21	5	39.0					
Faridpur	80	Sherpur		Act III (B.C.) of 1884 as amended	10,744		4	8	12	1	11	1	12	22	2	41.6				
	81	Kishorganj	Total	15,883		5	10	15	2	13	1	13	19	2	61.0					
	82	Rasulpur		9,899		3	6	9	1	10	1	10	13	1	53.2					
Feni	83	Netrokona		Act III (B.C.) of 1884 as amended	9,521		15	30	45	3	13	3	16	23	1	48.7				
	84	Tangail	Total	17,973		7	14	21	5	14	4	18	26	7	40.0					
				93,791		40	80	109	18	91	2	107	191	23						
Madaripur	85	Faridpur		Act III (B.C.) of 1884 as amended	10,774		6	12	18	4	14		18	23	1	44.4				
	86	Madaripur	Total	13,772		4	8	12	1	11		12	12		55.5					
				24,546		10	20	30	5	25		30	34	1						
Bachchan	87	Bachchan		Act III (B.C.) of 1884 as amended	15,482		5	10	15	1	14	2	13	23	3	70.0				
	88	Pharansi	Total	1,675		9	18	27	1	8		9	23		73.2					
	89	Pharansi		2,965		9	18	27	1	8		9	23		60.5					
Bachchan	90	Pharansi		Act III (B.C.) of 1884 as amended	12,246		11		11	1	8		11	15	1	61.6				
	91	Pharansi	Total	4,885		10		10	2	8		10	13		59.2					
				36,553		44	10	54	8	46	2	53	89	4						
Divisional Total.																				
					255,026		114	112	226	36	190	8	213	361	39					

CHITTAGONG DIVISION

Tupera	No	Comilla	Act III (B C) of 1884 as amended	1	5	12	19	3	15	4	14	17	1	46
Tippera	93	Brahmanbaria	Ditto	14,680	1	4	12	2	10	4	12	21	1	60
			Total	32,686	1	9	30	5	25	4	28	38	2	
			Act III (B C) of 1884 as amended	5,428	4	8	12	2	10		12	13	2	64.1
Chittagong	94	Chittagong	Ditto	24,069	6	13	18	4	13	3	15	20	1	57.2
			Total	43,347	13	20	30	9	23	4	27	40	1	46.6
			Divisional Total	86,530	1	32	40	16	57	8	65	96	5	
Patna	97	Patna	Act III (B C) of 1884 as amended	167,529	11	20	31	6	25	5	26	16		13.6
			Total	18,363	3	6	9	1	9		9	13	1	61.3
			Divisional Total	28,686	6	13	18	3	11	2	12	21	2	68.9
Gaya	101	Gaya	Act III (B C) of 1884 as amended	256,311	24	46	73	10	60	7	63	73	3	60.1
			Total	90,383	9	16	25	6	20	4	21	11		56.3
			Divisional Total	101,766	32	16	49	7	41	5	43	63	3	48.1
Shahabad	104	Shahabad	Act III (B C) of 1884 as amended	46,905	4	13	18	3	15	3	15	25	3	40.0
			Total	12,475	5	6	9	1	10	2	11	14	2	77.7
			Divisional Total	18,384	9	9	13	3	10	5	11	16	5	57.6
Saran	110	Saran	Act III (B C) of 1884 as amended	29,713	8	14	23	4	18	1	21	11		23.5
			Total	121,945	27	53	80	12	68	7	73	98	17	50
			Divisional Total	57,333	6	11	17	1	16	3	14	19	1	65.8
Champan	113	Champan	Act III (B C) of 1884 as amended	13,109	5	8	13	5	8	4	9	17	2	57.9
			Total	25,513	13	13	13	4	9	2	11	14	1	50
			Divisional Total	35,921	18	8	20	9	17	6	20	31	3	
Muzaffarpur	115	Muzaffarpur	Act III (B C) of 1884 as amended	40,193	7	12	19	4	15	5	15	19		44.4
			Total	21,587	4	9	13	1	12	1	12	13	1	38.7
			Divisional Total	61,715	11	11	11	2	10	1	11	15	5	35.7
Darbhanga	119	Darbhanga	Act III (B C) of 1884 as amended	91,887	34	21	65	8	47	8	47	58	7	
			Total	73,561	8	14	22	5	27	4	19	10		27.2
			Divisional Total	101,872	25	24	22	12	40	6	46	43	3	55.1
Muzaffarpur	120	Muzaffarpur	Act III (B C) of 1884 as amended	801,036	176	193	309	64	305	45	324	420	40	
			Total											
			Divisional Total											

PATNA DIVISION

Form No. I.—Statement showing the Constitution of the Municipalities in Bengal during the year 1894-95—concluded.

1	2	3	4	5	6								7	8	9	10		
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	Act under which constituted.	Population within municipal limits	NUMBER OF MEMBERS OF COMMITTEE								Number of meetings held	Number of meetings attended or at which no quorum was obtained	Average percentage of attendance at each meeting	REMARKS.		
					a	b	c	d	e	f	g	h					i	j
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
BHAGALPUR DIVISION																		
Monghyr	122	Monghyr	Act III (B.C.) of 1884 as amended	57,077		6	13	13	1	17	4	14	27	4	58.6			
	123	Jamulpur		18,669		6	12	19		18	8	10	10	1	53.6			
	124	Jamui		9,319		13		12	3	9		12	9	2	77.8			
		Total		84,485		24	24	43	4	44	12	36	46	7				
Bhagalpur	125	Bhagalpur	Act III (B.C.) of 1884 as amended	63,106		7	14	21	2	19	2	19	23	1	46.03			
	126	Colgaug		5,145		12		13	2	10		12	11		66.14			
		Total			74,251		19	14	33	4	29	2	31	34	1			
Purnea	127	Purnea	Act III (B.O.) of 1884 as amended	14,555		7	12	19	3	16	4	15	12	1	88.5			
	128	Kishanganj		8,403		5	8	13	2	11		13	19	3	39.7			
		Total			23,958		12	20	32	5	27	4	28	31	4			
Malda	129	English Bazar	Act III (B.C.) of 1884 as amended	13,818		6	12	13	5	13	1	17	16	4	43.4			
	130	Old Malda		4,178		4	8	12	5	7		12	12	2	45.1			
		Total			17,996		10	20	25	10	20	1	29	28	6			
Sonthal Parganas	131	Deoghar	Act III (B.C.) of 1884 as amended	6,163		6	10	16	2	14	1	15	19		65.1			
	132	Sahibganj		11,297		3	6	9		9	3	6	11		48			
		Total			17,460		9	16	25	2	23	4	21	30				
		Divisional Total		217,213		74	94	169	25	143	23	145	169	13				
OTHER DIVISION.																		
Cuttack	133	Cuttack	Act III (B.C.) of 1884 as amended	42,683		6	12	13	6	16	2	16	21	2	76.3			
	134	Jeypur		11,992		12		12	2	10		12	13	1	56.6			
	135	Kendrapara		17,647		13		12	3	9	1	11	14	1	66.6			
		Total		71,672		30	12	42	13	29	3	39	53	3				
Balasore	136	Balasore	Act III (B.C.) of 1884 as amended	20,775		6	12	18	5	13	1	17	19	3	42.36			
	137	Puri		23,784		5	10	15	5	10	1	14	15	1	58.3			
		Ditto																
		Divisional Total		131,941		41	34	75	23	52	5	70	87	7				

CHOTA NAGPUR DIVISION.

Hasaribagh	138	Hasaribagh	Act III (B C) of 1884.	16,672		5	10	*15	4	11	6	10	13	...	507
Chairs	139	Chairs	Ditto	10,783		5	10	15	2	13		15	14	.	459
			Total	27,455		10	20	30	6	24	5	25	27		
Ranchi	140	Ranchi	Act III (B.C) of 1884	20,306		5	8	13(a)	7	6	6	7	15	1	60
Lohardaga	141	Lohardaga	Ditto	7,110		11		11	2	9		11	18	4	557
			Total	27,416		16	8	24	9	15	6	18	33	5	
Palaman	142	Daltonganj	Act III (B C) of 1884	5,195	.	10		10(a)	3	7	1	9	25	3	561
Manbhum	143	Purulia	Ditto	12,129		7	12	10(a)	4	15	4	16	14	1	492
	144	Thakur	Ditto	4,890		9		9	1	9		9	5		733
	145	Ragunathpur	Ditto	6,216		10		10	1	9	1	9	12		538
			Total	23,234		26	12	35	5	33	5	33	31	1	
Singbhum	146	Chambassa	Act III (B C) of 1884	6,850		13	.	13(a)	5	8	3	10	10	1	500
			Divisional Total.	90,150		75	40	115	29	87	20	95	196	10	
			Grand Total	2,725,434	3	968	1,171	2,140	348	1,702	185	1,945	2,633	225	
			Grand Total for 1883-84	2,727,620		970	1,170	2,140	353	1,775	194	1,946	2,839	206	.

(a) Includes the Chairman.

FORM No. II.

STATEMENT OF INCOME
OF
MUNICIPALITIES UNDER ACT III (B.C.) OF 1884
DURING
1894-95.

FORM No. II.—Statement showing the Income of the

1	2	3	4	5									
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	By balance in hand at the close of last year	MUNICIPAL RATES AND TAXES.									
				Tax on houses and lands.	Tax on animals and vehicles	Tax on professions and trades	Tolls (on roads and ferries)	Water-rate	Lighting-rate	Conservancy (including scavenging and latrine rates)	Other taxes.		Total
											Tax on persons according to their circumstances and property	Miscellaneous receipts, penalties	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
BURDWAN DIVISION				Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Burdwan	1	Burdwan	3 621	38,260	4,045	1,204	4,675	17,908		17,675		288	84 004
	2	Kalna	2 761		2,377	10				641	5 216	97	8 947
	3	Katwa	1 761		210	37				1,163	3 375	57	4,842
	4	Damhat	3,461								2 417	28	2,445
	5	Kaniganj	465	9,085	1,176	408				2,163		6	13,738
		Total	12 075	49,254	7,808	1 065	4,675	17,908		21 642	11 008	476	1,13,436
Birbhum	6	Suri	2 241		614	28				2 091	4,195	17	6 948
Bankura	7	Bankura	1,536		490	31				1,686	6 198	125	8,533
	8	Vishnupur	910		511						4 026	7	4 544
	9	Sonamukhi	3,211		405						3 950	8	4,403
		Total	5 661		1 406	34				1 686	14 213	140	17,479
Midnapore	10	Midnapore	3,077	15,585	5 582	452				11,870		291	33,789
	11	Tamluk	567		274		95				3 216	20	3 605
	12	Ghatol	25								6 103	40	6,143
	13	Chandrakona	278								2 821	31	3 852
	14	Ramjibaiapur	282								1 412	20	1 899
	15	Khirpai	341								1 665	40	1,705
	16	Kharai	1 179								2 431	49	2,480
		Total	6,450	15 585	5 856	452	95			11 870	18,048	491	52,406
Hooghly	17	Hooghly and Chin	1,590	20,934	4,887	557	2 040			9,201			38,225
	18	Seraimpore	4 977	23 168	1 030	743	3,075			13,991			42 847
	19	Uttarpara	1 750	6 478	1 318	305	700			2 481			11,402
	20	Baidyabati	982		4 606	1,340	360			3 633	6 650		16 640
	21	Bhadreswar	773		545	601				657	5 703	66	7 572
	22	Kottung	241		98	293					3 205	23	3,619
	23	Hansbaria	761		480	470					2 169		3,419
	24	Jahanabad	914		106						2 151	13	2,089
		Total	11,714	50 580	13,230	4,400	7 681			29,903	20,478	100	1 20,362
Howrah	25	Howrah	409	1,20 702	11,823	2,444				82,994		164	2 53,065
	26	Bally	1,111	10,317	640	612	835			1 005		182	14,567
		Total	1,519	1,31,019	12 463	3,056	835			84,998		346	2,67,632
		Divisional Total	39 166	2 45,439	41,373	9,035	13,286	17,908	34,998	1,52 100	67,945	1,570	5,84 253
PRESIDENCY DIVISION.													
24 Parganas	27	Cossimpoore Chit- pur	95 023	56,173	2,383	1,219				20,069		752	81,498
	28	Maniktolla	11,623	28,351	3 977	1,525				12 125		170	42,148
	29	Baranagar	6 113		4 437	379	1,035			11,669	20,597	93	58,210
	30	South Suburban	2 400	31,656	4 660	1,700				5,591		226	48,823
	31	Kajpur	31		1,104	98					4,747	116	6,155
	32	Baruipur	117		1,119						1,962	10	3,127
	33	Jainagar	1 706		580	42					3,897	8	4,527
	34	South Dum-Dum	5,482		883	207				1,516	4 417	13	7,098
	35	North ditto	1 820		1,999						1,641	5	3,645
	36	South Barrack- pore	1,088		1 136	280					11,912	32	13,540
	37	North Barrack- pore	261		611	612	800			2,302	7,973	21	11,969
	38	Barasat	1,041		3,088						3,648	62	8,793
	39	Naihati	41		1 364	1,371	1,704			3,557	10 892	107	19,015
	40	Goverdanga	490		322	32					2,601	4	3,259
	41	Banahat	8		1,131						4 365	5	5,507
	42	Buduria	586		1,125						2,930	12	4,076
	43	Taki	23		10						2 220		2,245
		Total	1,27,537	1,16,080	30,031	7,555	3,159			57,819	63,845	1,640	8,00,189

Municipalities in Bengal during the year 1894-95.

6							7							15
REALIZATIONS UNDER SPECIAL ACTS.							REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION							REMARKS.
From pounds.	From hackney carriages.	From other sources (to be specified in details in as many columns as may be necessary)				Total	Rents of lands, houses, serais, daks bungalows, &c.	Salvage proceeds of land, and produce of lands, &c.	Conservancy receipts (other than taxes and rates)	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter houses	Fees and revenue from tramways.	
15	16	17	18	19	20	21	22	23	24	25	26	27	28	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
688	380	42				1 117	3,262		1,025	4,037	21	1,303		
560		11				361	85		3					
160		12				172	57							
314		10				324	52							
454	80	5				513	106		23			40		
1,964	460	80				2 513	3,560		1,050	4 657	21	1 431		
422	178					600	294		258			231		
144		15				159	10					621		
119						118	1 173		19					
162						154	24							
414		15				429	1 207		19			624		
594			17			611		811	...	11,464	105	556		
98		15	15			113	59	106			20	1,493		
68		9	9			77	56							
92		1	1			93	39				15			
119						119								
60		4	4			64	15							
87		2	2			89								
1 118			48			1,166	115	970		11,464	140	2 040		
371	370		169			900	184		90			124		
563	362		34			959	942				1,576	1,880		
62	271		9			332	44							
307	5		20			334	64				25	46		
143	45		13			201	71							
91			3			94								
176			13			189								
197	10					207		441						
1,910	1,069		251			3,231	1,005	441	90		1,601	2,050		
502	406	143	0,254			7 305	1,606	600	718	1,106		6,235		
103	15	15				133	2,0							
605	421	1,08	0,251			7 498	1 850	600	718	1,106		6,235		
6,496	2,137	2,3	0,553			15 436	8 027	2 011	2,135	17,297	1,762	12,662		
508	1,101	83	21,810			23,509	118		1,037					
432	194	22	1,286			1,991	99	8	1,463					
343	79	25				446	80	10						
479	309	63				941			2,941					
122	216	31				371								
307	194	7				478								
281		27				308	98	26						
217	82					299	70							
274	53	6				332						75		
647	195					1,042								
346						346	307					101		
333						333								
323		30				85		99						
366						206	5							
343		15				358	31							
134		14				148		2						
33		3				36								
6,147	2,422	3,28	23,090			31,893	717	147	6,086			176		

FORM NO. II.—Statement showing the Income of t'

1			2			3			7								8							
NAME OF DISTRICT			Serial number of Municipality			Name of Municipality.			REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION— <i>conold</i>								GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)							
			Other fees (to be specified in detail in as many columns as may be necessary)		Fines under Municipal and other Acts.	Interest of investment			Total	From Govern-ment		From local funds		From other sources			Total.							
			From burning ghats and burial grounds	Other		For general purposes.	For educational purposes	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes	For general purposes.	For medical purposes.	For general purposes	For educational purposes		For medical purposes.						
1	2	3	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44						
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs						
BURDWAN DIVISION	Burdwan	1	Burdwan																					
		2	Kalna			803			808	11,060		727	1,270		1,600		10	3,607						
		3	Katwa			213				290														
		4	Damhat			26				235			13		325			338						
		5	Raniganj	160		30				82				11				171	182					
		Total			231				309															
			160		1,303			808	12,982		727	1,294		1,025			181	4,127						
Bibbhum	6	Suri			386				1,149								254	254						
Bankura	7	Bankura																						
		8	Vishnupur			71				705					900			900						
		9	Sonamukhi			39				1,231														
		Total			26				50															
					136				1,588					900				900						
Midnapore	10	Midnapore																						
		11	Tamluk																					
		12	Ghatal			302		2,202	1,204	16,644		2,739			300		513	815	4,307					
		13	Chandrakona			81				1,759							234		234					
		14	Rangibanspur			63				110														
		15	Khutai			48				101					180				180					
		16	Khutai			133	67			200					30		90		186					
		Total			24				38					225				235						
					689	67	2,202	1,204	18,900		2,739			735		513	1,145	5,132						
Hooghly	17	Hooghly and Chin-sura																						
		18	Serampore			496			894															
		19	Uttarpura																					
		20	Baidyabati			273			4,370															
		21	Bhadrachar			102			212						1,650			323	1,973					
		22	Kotrana			44			575							105			105					
		23	Bansbaria			119			190															
24	Jahanabad			19			19																	
		Total	709		10				725					175				175						
			709		1,485			66	7,447					1,825	105		323	2,253						
Howrah	25	Howrah																						
		26	Bally																					
			Total			5,291	138			16,211						737			737					
					112				308															
		Divisional Total	5	407	6	5,403	138		16,579						737			737						
				1,206	6	9,402	205	2,202	2,078	59,043		3,406	1,274	5,385	542	513	1,908	13,403						
PRESIDENCY DIVISION																								
24 Parganas	27	Cossipore Chit-pur	90																					
		28	Maniktolla		431	6,371	1,015			9,593						250			350					
		29	Baranagar																					
		30	South Suburban				901			2,476														
		31	Kajpur				247			473														
		32	Baranagar				587	136		3,798						1,004			1,004					
		33	Jainagar				171																	
		34	South Dum-Dum				117			119					60			60						
		35	North ditto				111			530														
		36	South Barrack-pore		05		183			258														
		37	North Barrack-pore				96			96														
		38	Baranagar				145			220				18					18					
		39	Naihati																					
		40	Goverdanga			41	216			814														
		41	Jasarat																					
		42	Baduria				18			55														
		43	Taki				76			180														
		Total	1,27			6			37					130		450		450						
						37			71															
						17			19															
						14			14															
			567	6,593	4,227	136		37	18,696					18	180	1,704	92	1,994						

Municipalities in Bengal during the year 1894-95.

9			10							11	12	13	14	15	
MISCELLANEOUS			EXTRAORDINARY AND DEBT							Total income of year, excluding opening balance	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population	Incidence of income (column 11) per head of population.	REMARKS.	
Recoveries on account of services rendered to private individuals	Other items	Total	Sale proceeds of Government securities, and withdrawal from Savings Banks	Loans	Realizations of sinking fund for repayment of loans	Advances		Deposits.	Total						
				From Government			Permanent.			Other					
45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.		
	1,301	1,301				200	5 647	1,758	7,303	1,09,261	1,12,884	2 7 0	3 2 8		
	56	56					1,980	181	2,161	11 224	13,985	0 13 10	1 2 7		
	77	77				50	200	261	511	6,173	7,734	0 11 6	0 14 9		
	16	16					138	208	344	3,211	6,576	0 7 6	0 9 11		
2	123	125					1,103	94	1,197	16,180	16 845	0 15 11	1 2 9		
2	1,573	1,575				250	9,006	2,100	11,416	1 46 049	1,68,124	1 10 0	2 1 5		
							120	365	485	9,436	11,677	0 14 9	1 4 2		
2	241	241					52	463	545	11,083	12,619	0 7 3	0 9 5		
	6	8					555	135	690	6 591	7,507	0 3 11	0 8 9		
	72	72						72	72	4,748	7,359	0 5 2	0 5 7		
2	319	321					607	700	1,307	22 422	28,085	0 5 6	0 7 1		
	307	307					2,302	1,250	3 552	59,271	63,248	1 0 9	1 13 4		
	27	27					744	94	838	6,578	7,143	0 8 8	0 15 10		
	241	241							26	6 578	6,803	0 7 0	0 7 6		
	40	40				26			26	3,292	3,570	0 4 0	0 4 7		
	23	23						18	18	2,377	2,559	0 2 11	0 3 6		
	1	1								2,074	2,416	0 4 9	0 5 9		
										2,609	3,788	0 3 8	0 3 10		
80	639	639				26	3,046	1,302	4,434	82 677	80,327	0 9 3	0 14 5		
	447	447	24				2,799	921	3,744	44,216	46,112	1 2 6	1 5 4		
2	41	41					2,140	409	2,609	50,886	53,803	1 2 0	1 6 7		
7	398	400				15	400	14	429	14,758	16,109	1 12 2	2 4 4		
	52	59					535	410	945	18,065	19,047	0 14 5	1 0 2		
	131	131					100	55	155	8,249	9,021	0 12 6	0 12 8		
	17	17					146		146	3,893	4,138	0 11 2	0 12 0		
	128	128					47	77	124	4,585	5 369	0 8 0	0 10 10		
	525	525						19	19	4 017	4,981	0 6 9	0 7 8		
9	1 739	1,748	24			15	6,117	1,965	8,171	1,49,211	1,60,529	1 0 3	1 3 3		
29	2,464	2,493	4,086	5,10,000			7,024	34,427	5,55,567	8,35,439	8,35,846	2 2 7	7 2 7		
189		189					777	49	826	10,075	17,184	0 13 11	0 15 4		
218	2,464	2,682	4 056	5,10,000			7 801	34,506	5,56,393	8,51 511	8,53,030	3 0 6	8 1 11		
231	4,734	6,965	4,110	5,10,000		291	26,807	40,998	5,82,206	12,01,306	13,00,772	1 3 8	2 10 6		
2,426	2,055	2,055	64	6,000				1,448	7,512	1,24,407	2,19,435	2 9 5	3 15 4		
	4,727	7,353				150		848	998	58,909	70,532	1 10 2	2 1 5		
	889	889						2,316	3 040	44,072	50,185	1 1 10	1 4 6		
	144	144	216				1,274	1,490	50,196	52,596	52,596	0 10 0	0 11 6		
	113	113						162	7,032	7,032	7,032	0 9 0	0 10 3		
481	9	9							3,525	3,972	3,972	0 12 9	0 15 7		
	11	432						275	275	5,932	7,697	0 8 9	0 11 6		
	247	247						340	348	8,240	13,623	0 10 3	0 11 11		
	170	170				23		152	177	4,418	6,238	0 10 10	0 13 2		
	798	798						670	883	16,289	17,387	0 8 3	0 10 1		
	1,104	1,104						801	301	14,534	14,785	0 9 1	0 11 3		
	216	216					166	44	210	7,697	8,648	0 11 1	0 12 5		
	140	140					267	319	556	20,774	20,815	0 10 2	0 11 2		
							761	27	788	4,473	4,968	0 7 0	0 10 2		
								86	86	6,142	6,150	0 6 9	0 6 5		
	17	17					50	18	68	4,328	4,614	0 5 2	0 5 6		
75	29	104					573	573	573	2,972	2,995	0 7 3	0 9 7		
3,182	10,677	13,859	280		6,000	175	4,022	7,018	17,495	3,84,166	5,12,003	0 14 7	1 23		

Form No. II.—Statement showing the Income of the

1	2	3	4	5									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality	By balance in hand at the close of last year	MUNICIPAL RATES AND TAXES.									
				Tax on houses and lands	Tax on animals and vehicles	Tax on professions and trades.	Tolls (on roads and ferries)	Water rate	Lighting-rate	Conservancy (including scavenging and latrine rates)	Other taxes.		Total.
											Tax on persons according to their circumstances and property.	Miscellaneous receipts.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
PRESIDENCY DIVISION—concluded				Rs	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs
Nadia	44	Krishnagar	273	14,459	2,556	438				8,744		68	26,295
	45	Santipur	951	12,625	1,740	206						74	14,838
	46	Ranaghat	1,016	4,052	288	184						10	5,174
	47	Nadia	474		104	2						56	5,174
	48	Kushtia	1,032		462						3,711	24	3,873
	49	Kumarkhali	648		157					961	2,697	22	4,144
	50	Meherpur	678		100					617	2,015	32	3,411
Murshidabad	51	Birnagar	2,588		204						2,102	11	2,578
	52	Chakdaha	832		096						2,358	16	2,578
		Total	8,512	32,009	6,307	920				10,322	10,088	294	65,950
	53	Borhampore	1,088		2,021		1,610			12,848	21,450	71	38,009
Jessore	54	Lalbagh	656		2,706		2,594				15,723	22	21,110
	55	Jangpur	1,858		196		3,325				3,948	5	6,774
	56	Kandi	913		175						4,770	1	4,946
		Total	10,325		5,159		7,538			12,848	45,196	99	70,830
Khulna	57	Jessore	229	9,374	1,240	78				3,871		17	14,586
	58	Kotechandpur	1,852		2,107		240			87	2,761	8	5,110
	59	Mohoshpur	799		111		60				1,404	1	1,663
		Total	2,800	9,374	3,464	78	300			3,958	4,165	26	21,365
RAJSHAHI DIVISION	60	Khulna	23,709		74	97				3,516	6,241	58	9,986
	61	Satkhira	78		317						3,279	33	3,684
	62	Debhata	40				13				1,738	14	1,760
	63	Ohanduria	98		98						707	3	808
		Total	24,925		489	97	13			3,516	11,966	103	16,244
Divisional Total				1,73,459	1,57,463	45,449	8,650	11,010		88,463	1,61,260	2,212	4,74,507
RAJSHAHI DIVISION	64	Rampur Boalia	2,800		4,413	79	1,443			5,129	13,628	92	24,784
	65	Nator	1,402		2,104					2,340	5,621	13	10,147
		Total	4,202		6,517	79	1,443			7,478	19,249	105	34,931
Dinajpur	66	Dinajpur	2,819		2,802		2,533			7,400	11,457	478	24,700
Jalpaiguri	67	Jalpaiguri	9,050		574	1,080				6,693	5,928	14	14,217
Darjeeling	68	Darjeeling	15,884	32,579	1,224	643		13,165		14,782		52	66,464
	69	Kurseong	1,380	5,323		99				2,002			7,424
		Total	17,274	37,922	1,224	741		13,165		16,784		52	69,888
Rangpur	70	Rangpur	8		4,993	206				7,284	7,574	231	20,288
Bogra	71	Bogra	1,869		1,315		1,903			2,756	4,305	120	9,790
	72	Shirpur	1,106		680					2,123	3,085	7	5,807
		Total	2,975		1,995		1,903			4,881	7,390	127	15,096
Pabna	73	Pabna	123		1,025	121	1,785			5,021	9,613	7	17,223
	74	Sirajganj	2,408		1,173		477			5,653	8,676	3	15,811
		Total	2,531		2,198	121	2,262			10,674	17,889	9	33,033
Divisional Total				39,139	57,922	20,361	2,167	7,491	13,165	61,204	60,485	1,016	2,12,813
DACCA DIVISION.													
Dacca	75	Dacca	1,661	59,863	5,683	3,109	11,364			32,676		228	1,12,915
	76	Narainganj	4,871	27,998		183				14,624		63	38,843
		Total	6,532	87,861	5,683	3,292	11,364			47,300		306	1,51,758

Municipalities in Bengal during the year 1894-95—continued.

6						7							
REALIZATION UNDER SPECIAL ACTS						REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION							
From pounds	From hackney carriages	From other sources (to be specified in detail in as many columns as may be necessary)				Total	Rents of lands, houses, serais, daks bungalows, &c	Sale proceeds of lands and produce of lands, &c	Conservancy receipts (other than taxes and rates)	Fees and revenues from educational institutions	Fees and revenues from medical institutions	Fees and revenues from market and slaughter houses	Fees and revenues from tramways
15	16	17	18	19	20	21	22	23	24	25	26	27	28
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1,040 406 300 294 258 123 737 234 800	402 140 18	9 30 7				1,451 666 323 394 254 123 737 234 300	1,554 10 40 13 11	4 40 13		4,064		71	.
3,886	590	40				4,472	1,775	57		4,064		71	
300 1,598 2,2 330	433	29 2 1				843 1,07 274 301	1,321 208 49	119 40 15	784		51	561	
2,509	433	32				3,061	1,577	182	784	143	31	561	
053 33 873	24	12 13				603 172 273		106 92			537		
1,261	24	25				1,310		194			537		
394 226 104 89		17 19 4				411 245 109 89	366 101	5 2 2		4			
813		49				853	527	9		4			
14,706	3,439	471	23,096			41,712	4,396	593	6,850	5,111	568	808	
932 428	688	36 8				1,056 418	48	273 2		1,561			
1,300	688	44				2,092	48	275		1,561			
1,280						1,290		20		1,308	457	107	
600						600						15	
112 50		109				221 50	39,280	5,909	135 147		1,282 602	6,842	
102		109				271	30,280	5,950	282		1,864	6,842	
583	193					776	1,161						.
305 742		7				313 742				1,495	630		..
1,047		7				1,054				1,495	630		..
205 845		11 11				216 356					275		..
580		22				572					275		
5,588	861	182				6,651	40,379	6,254	282	4,364	3,226	6,864	
1,523 513		39				1,562 512	3,539 306	29 30	10,747	31	786		.
2,035		39				2,071	3,845	50	10,747	31	786		

13

REMARKS

59

FORM No. II.—Statement showing the Income of the

1			2			3			7							8						
NAME OF DISTRICT.			Serial number of Municipality.		Name of Municipality		REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION— <i>consolid.</i>							GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)								
			Other fees (to be specified in detail in as many columns as may be necessary)		Fines under Municipal and other Acts	Interest of investments			Total	From Government.			From local funds		From other sources			Total.				
			Burning ghat and burial ground fees	Others		For general purposes	For educational purposes	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes	For general purposes	For medical purposes	For general purposes.	For educational purposes	For medical purposes.					
1	2	3	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44				
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
PRESIDENCY DIVISION— <i>concluded</i>																						
Nadia	44	Krahnagar			618				2,379					600			900	1,500				
	45	Santipur			190				5,158													
	46	Ranaghat			67				67	500								500				
	47	Nadia		28	68				117													
	48	Kushtia			93				93													
	49	Kumarkhali			77				177					110			145	255				
	50	Meherpur			119				119					120			7	120				
	51	Birnagar			2				16													
	52	Chakdaha			30				41													
		Total		28	1,404				8,159	500				830			1,062	2,382				
Murshidabad	53	Berhampore			329			1,683	4,235					584			782	1,366				
	54	Lalbagh			354				1,171					554	3,060		570	4,170				
	55	Jangpur			20		60		171									554				
	56	Kandi			94				255													
		Total			805		1,749		5,832					1,138	3,600		1,352	6,090				
Jessore	57	Jessore			294	67	81		1,105					900			70	970				
	58	Kotechandpur		110	64				184													
	59	Moheshpur			20				112													
		Total		110	368	67	81		1,391					900			70	970				
Khulna	60	Khulna			109		36		514	11,000				180			470	11,650				
	61	Batkhira			8				207								10	10				
	62	Deblhatta			60				2													
	63	Chanduna			60				66													
		Total			243		36		819	11,000				180			480	11,660				
	Divisional Total		567	6,791	7,137	203	1,903		24,887	11,500			18	3,228	5,304		3,040	28,096				
RAJSHAHI DIVISION																						
Rajshahi	64	Rampur Boalia	75		296				692	90				1,290				1,380				
	65	Nator			53				1,616					1,290		481	60	1,831				
		Total	75		349				2,308	90				2,580		481	60	2,211				
Dinajpur	66	Dinajpur			139				2,031													
Jalpaiguri	67	Jalpaiguri			1,127				1,142			19		97			896	1,012				
Darjeeling	68	Darjeeling			947				54,425	6,484			1,200					7,684				
	69	Kurseong			195				944				200	200				400				
		Total			1,142				55,369	6,484			1,400	200				8,084				
Bangpur	70	Bangpur			49		928		1,828			103			1,996		161	2,260				
Bogra	71	Bogra			24			90	2,239					430				430				
	72	Shirpur			8				8													
		Total			32		90		2,247					430				430				
Buna	73	Buna			92				387													
	74	Burajganj			245				245					200	125		1,005	1,330				
		Total			337				612					200	125		1,005	1,330				
	Divisional Total		75		3,175		718		65,557	6,674		122	1,400	3,507	2,121	481	2,122	16,327				
DACCA DIVISION																						
Dacca	75	Dacca			912			7,941	23,996								240	240				
	76	Narainganj			474				810													
		Total			1,406			7,941	24,806								240	240				

Municipalities in Bengal during the year 1894-95—continued.

9		10								11	12	13	14	15	
MISCELLANEOUS			EXTRAORDINARY AND DEBT												
Recoveries on account of services rendered to private individuals.	Other items	Total	Sale proceeds of Government securities and with-drawals from Savings Bank	Loans	Realizations of sinking fund for repayment of loans.	Advances.		Deposits	Total	Total income of year, excluding opening balance	Total income of year, including opening balance	Incidence of taxation (total of group 5) per head of population	Incidence of income (column 11) per head of population		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A P	Rs. A P		
	347 471 22 79 609 40 03 167	347 475 22 79 609 40 03 157				823 1,432 142 85 40 40 20 50	827 282 142 894 40 4,869 38 435 251 1,237 98 168	1,650 1,714 142 894 40 4,869 38 435 251 1,237 98 168	33,268 22,823 861 5,300 5,834 5,881 5,300 4,702 5,100 6,620 3,070	33,541 23,774 7,897 5,300 5,834 5,881 5,300 4,702 5,100 6,620 4,802	1 0 5 0 7 8 0 9 8 0 4 9 0 5 11 0 5 11 0 8 10 0 6 1 0 12 0 0 12 0 0 6 1	1 4 10 0 11 11 0 12 6 0 6 5 0 6 11 0 12 2 0 12 3 1 2 10 0 7 4			
	1,790	1,790				150	4,655	2,617	7,423	90,175	98,087	0 9 4	0 12 9		
26		26	40 42 96				1,500 60 50 50	2,104 2,561 1,339 121	3,734 2,561 1,472 171	49,170 30,605 0 245 5,917	40,204 37,231 11,101 6,790	1 10 1 0 10 7 0 10 11 0 7 1	2 1 1 0 15 6 0 15 8 0 8 6		
83	131	214				100	1,610	6 105	7 938	94,003	1,04,324	0 15 0	1 4 0		
214	434 103 26	648 101 26					1,370 239 1,368	253 230 67	1,653 894 1,435	19,627 7,810 3 509	19,850 7,810 4 308	1 12 0 0 9 0 0 6 0	2 3 10 0 10 0 0 12 7		
214	563	777					2,738	579	3,317	29,120	31,980	0 15 4	1 4 11		
8	4 19 7	4 27 7					5,000 51	128 38	5,104 51 38	27,785 4,201 1,941 970	51,494 4,279 1,941 1,068	1 2 5 0 6 10 0 5 3 0 5 0	3 3 9 0 7 11 0 5 9 0 5 11		
8	30	58					5,117	166	5,283	31,807	58,822	0 10 3	1 6 1		
3,613	13,191	16,704	403		6,000	425	18,142	16,485	41,465	6,32,361	8,05,820	0 13 5	1 1 10		
212	353 215	565 215				20	1,068 100	204 387	1,892 647	50,000 14,792	33,780 16,194	1 2 6 1 1 8	1 7 1 1 12 2		
212	568	780				20	1,828	891	2,449	45,761	49,063	1 2 3	1 10 1		
604	343	947	10,000				2 039	822	13,481	42,505	45,324	2 0 5	3 7 8		
	172	172	18,000				422	418	18,840	35,983	45,033	1 7 5	3 11 5		
2,140 198	1,881 24	4,001 222	40,000 2,000				7,019	1,036 190	40,855 2,190	1,78,650 11,230	1,94,544 12,610	4 6 7 2 1 3	12 10 0 3 3 0		
2,338	1,885	4,223	42,000				7,019	2,126	52,045	1,89,880	2,07,154	3 15 2	10 11 1		
	153	153					4,720	458	5,178	30,483	31,071	1 6 10	2 2 3		
23	913 187	235 187				60	60	156	819	13,834 0,634	15,409 7,940	1 7 8 1 7 9	2 1 6 1 11 6		
23	400	422				60	60	156	819	20,008	23,343	1 7 9	1 15 3		
	128 204	128 208				100	1,063 2,418	731 354	1,794 2,572	19,727 20,882	19,850 23,280	1 0 8 0 10 10	1 3 1 0 14 4		
..	396	396				100	3,461	1,087	4,660	40,609	43,140	0 13 3	1 3 3		
3,176	3,017	7,093	70,000			180	21,632	5,656	97,408	4,06,860	4,45,028	1 9 3	3 0 9		
595 131	1,042 1,173	598 4,143	..			280	10,294 1,227	5,347 391	20,064 1,618	1,59,975 42,000	1,61,096 49,827	1 5 6 2 3 1	1 14 11 6 9 2		
789	1,042	1,771	4,143			280	11,521	5,738	21,653	2,03,331	2,10,863	1 7 11	2 0 4		

REMARKS.

59

FORM No. II.—Statement showing the Income of the

1	2	3	4	5									
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	By balance in hand at the close of last year	MUNICIPAL RATES AND TAXES.									
				Tax on houses and lands.	Tax on animals and vehicles	Tax on professions and trades.	Tolls (on roads and ferries)	Water rate	Lighting rate	Conservancy (including scavenging and latrine rates)	Other taxes.		Total.
											Tax on persons	Miscellaneous receipts	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
DACCA DIVISION—concluded													
Mymensingh	77	Nasirabad	Rs 6,009	Rs	Rs 1,157	Rs 249		Rs 5,424					
	78	Muktagacha	446										
	79	Jamnapur	1,252							8 065	11,025	202	28,722
	80	Shepur	(a) 122		245						4 844	13	4 857
	81	Kishoreganj	(a) 515		609					2,057	4 983	107	7,392
	82	Razlupur	84		38						4 000	49	4,708
	83	Netrokona	2 889								3 840	20	3,888
	84	Tangail	1,040								2,545	4	2 549
					92	31	700			898	3 945	51	3,945
		Total	12 964		2,201	280	700	5,424		11,025	38,066	540	58,821
Faridpur	85	Faridpur	1,771										
	86	Madaripur	272		88	96	105			3 521	5 952	88	9,873
		Total	2,023		88	4 6	1,097			1 740	4,442	28	7 503
Backergunge										5,264	10 394	115	17 415
	87	Barisal	306										
	88	Nakhtiti	539		334	55	1,407						
	89	Jhalokati	815				105			9,456	10 392	225	21 899
	90	Pirojpur	75			24	214				1,741		1,886
	91	Patuakhali	662				105			1,569	3 016	3	3,267
		Total	2,397		364	79	1,831				3 460	244	5,273
		Divisional Total	35,016		81,861	8,330	4,059	14,902	5,424	11,019	20 833	526	54,652
CHITTAGONG DIVISION													
Tippore	92	Comilla	1,503										
	93	Bahumanbaria	74		1,283	38	2,323			4,795	9,872	37	18,363
		Total	1,577		1,283	38	2 328				4,442		4,742
Noakhali	94	Noakhali	509		452	159				4,706	11,614	37	23,095
											9 025	1	4 537
Chittagong	95	Chittagong	45,022										
	96	Cox's Bazar	5,004	14,480	2,062	410	6 861						
		Total	48 726	14,480	2,062	419	8 077				1 989	206	24 968
		Divisional Total	50 503	14,480	4 097	616	10,995				1,989	289	28,786
PATNA DIVISION.													
Patna	97	Patna	25,832	79,817	8,190	5,033	24,434						
	98	Barh	966										
	99	Biher	2,041							25,044	4 618	1,085	1,48,513
	100	Dinapore Nisamat.	4,171	8,030	1,837						11,477	372	11,849
		Total	33,612	87,847	9,957	5,033	24,434					107	9,974
Gaya										25 044	16 295	1,022	1,70,212
	101	Gaya	15,113	37,745	10 178	1,182							
	102	Tikari	2,580	5,345	900	143						448	46,555
	103	Daudnagar	3		233	12	812					57	5,345
		Total	17,702	43 091	11,313	1,337	812				2,546	54	5 630
Shahabad											2,546	540	59,530
	104	Arrah	614										
	105	Jagdispur	1,319		2,852	60		71					
	106	Buxar	3		355						17 940	99	21,022
	107	Dumraon	8		343						2 824	64	3,243
	108	Bhabhua	964		394						7,323		7,705
	109	Sasaram	18		70						4,713		5,127
		Total	3 859		4,330	60		71			2,016	23	2 115
											6,632	122	7,033
											41,468	308	46,246

Municipalities in Bengal during the year 1894-95—continued.

6						7							
REALIZATIONS UNDER SPECIAL ACTS						REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION							
From pounds	From hackney carriages	From other sources (to be specified in detail in as many columns as may be necessary)				Total	Rents of lands, houses, serais, dak bungalows, &c	Sale proceeds of lands and produce of lands, &c	Conservancy receipts (other than taxes and rates)	Fees and revenue from educational institutions	Fees and revenue from medical institutions	Fees and revenue from markets and slaughter houses	Fees and revenue from tramways
		Vaccination fees	Jute warehouse fees	Petroleum fees	Fees on musical processions								
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1,287 453 944 704 350 151 425 325	313	32 8 5 8 57 33 7 5				1,658 491 9,8 802 407 144 493 330	48	4,634 25	252 31		27		
4,724	341	155				5,223	48	4,658	251	27			
350 204 614		6 6				350 204 620		99				25 578 60	
270 16 57 55 66		28				307 16 57 55 66	161						
473		24				501	161						
7,846	313	229				8,417	4,054	4,807	11,030	58	786	603	
512 364 906 110		94 15 40 1				576 379 955 117	14 190 204 28					48 48 53	
1,049 202	322					1,971 202	1,634			4,851	535	2,550	
1,251	322					1,574	1,634			4,851	535	2,550	
2,273	432	50				2,045	1,608			4,951	545	2,651	
468 250 512	036	02 33 2			1,589	2,749 277 545 2	900 141 278 ..	985 83	3		77 44 427	1,054 290	3,221
1,228	620	104			1,580	3,547	1,332	1,068	3		552	1,341	3,224
1,013 309 483	548	50 14 5				1,017 319 488		45 40	49 4		211 5	4,182 59	
1,805	549	71				2,424		55	53	22	210	4,241	
557 190 250 274 271 745	468 16	45 11 7 6 6 1				1,070 204 273 270 377 746	108 61 7 68 280		606 83 7 45			2,523 3 15 4,412	
2,387	494	78				2,940	550	427	741			6,953	

REMARKS

59

FORM No. II.—Statement showing the Income of the

1			2			3			7								8							
NAME OF DISTRICT			Serial number of Municipality		Name of Municipality		REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—conold								GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).									
			Other fees (to be specified in detail in as many columns as may be necessary)		Interest of investments				From Govern-ment		From local funds		From other sources											
			Running ghat and burial ground		Others.		Fines under Municipal and other Acts		For general purposes		For educational purposes		For medical purposes.		Total									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
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			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes		For educational purposes		For medical purposes.		Total		For general purposes		For educational purposes		For medical purposes.									
			For general purposes																					

Municipalities in Bengal during the year 1894-95—continued.

9			10								11	12	13	14	15
MISCELLANEOUS			EXTRAORDINARY AND DEBT												
Recoveries on account of services rendered to private individuals	Other items.	Total	Sale-proceeds of Government securities, &c	Loans	Realizations of sinking fund for repayment of loans	Advances		Deposits	Total	Total income of year, excluding opening balance	Total income of year, including opening balance	Incidence of taxation (total of group 6) per head of population	Incidence of income (column 11) per head of population.	REMARKS	
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs A P	Rs A P		
001	431 53 86 14 34 6 52 61	1,332 53 86 14 33 6 52 61				20 739 3,040 1,150 100 20	576 206 540 75 200 216	576 3,246 1,696 4,856 437 551	39,703 5,494 12,540 7,478 2,538 5,818 0,510	40,306 5,900 13,792 7,600 2,626 8,747 7,539	2 5 0 0 15 9 0 7 8 0 7 1 0 4 5 0 5 5 0 4 11	3 6 9 1 1 10 0 13 0 0 11 1 0 5 6 0 4 3 0 9 6 0 5 9			
901	736	1,617				140	5,445	1,858	7,343	84,977	97,941	0 10 4	1 0 0		
78	55 03	133 63						90	90	11,183 9,030	12,954 9,282	0 14 5 0 8 4	1 0 7 0 10 5		
78	118	180						90	90	20,213	22,236	0 11 1	0 13 2		
54	742 6 32 18 6	796 6 32 14 6					404 5 200	60 5 200	524 5 200	26,426 1,008 3,520 0,258 2,019	28,732 2,447 4,535 0,311 9,281	1 6 7 1 2 0 1 0 0 0 6 10 0 7 7	1 11 3 1 2 2 1 7 9 0 8 2 0 8 6		
54	980	1,094					664	65	729	40,741	43,128	0 15 1	1 1 9		
1,702	2,876	4,614	4,143			420	17,530	7,761	27,844	3,48,232	3,74,108	1 0 5	1 5 10		
79	725 41	804 41					315 441	747 167	1,062 648	21,616 6,145	23,019 6,419	1 4 0 0 4 2	1 7 5 0 5 7		
79	768	846				40	756	914	1,710	27,861	29,438	0 11 4	0 13 8		
	42	42				50	50	123	223	5,038	5,541	0 13 3	0 14 10		
1,419	511 27	1,930 27			2,310	1,822 9	2,002 501	6,104 510	45,528 4,573	90,550 8,277	1 0 7 0 13 11	1 14 3 1 0 11			
1,419	538	1,067			2,310	1,831	2,563	6,704	60,101	98,827	1 0 2	1 12 3			
1,498	1,346	2,844			2,310	90	2,637	3,600	8,637	83,000	1,33,806	0 13 7	1 3 11		
133	3,868 45 3 123	4,030 45 3 123	1,60,000		410	10,906 600 3,500	13,842 200 575	1,04,198 800 4,075	3,58,518 5,441 14,485 16,416	3,94,350 6,110 17,428 20,587	0 13 8 0 6 4 0 3 11 0 5 6	2 2 2 0 7 1 0 4 10 0 9 2			
132	4,669	4,201	1,60,000		410	24,006	14,657	1,99,073	3,94,883	4,28,475	0 10 7	1 8 7			
1,008	1,230 84 7	2,238 117 13	12			2,891 3,187	1,948 78	4,899 3,277	73,714 10,215 4,215	88,827 12,801 4,218	0 9 10 0 8 9 0 5 11	0 14 8 0 14 2 0 6 10			
1,048	1,310	2,358	12			8,078	2,020	8,116	88,144	1,05,846	0 9 4	0 13 10			
...	342 53 500 52 377 327	342 53 500 52 377 327	1,00,000			1,323 8 25	1,01,323 8 25	1,32,644 4,264 9,167 6,828 3,973 1,507	1,33,258 5,582 9,170 7,792 3,985 17,286	0 7 2 0 4 1 0 7 11 0 4 6 0 5 8 0 4 11	2 13 2 0 5 5 0 9 5 0 5 11 0 10 7 0 11 6				
...	1,651	1,661	1,00,000		25	2,925	1,404	1,04,414	1,73,161	1,77,011	0 6 0	1 6 8			

FORM No. II.—Statement showing the Income of the

1	2	3	4	5									
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	By balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES									
				Tax on houses and lands	Tax on animals and vehicles	Tax on professions and trades, including fees under section 261 of Act III (B.C.) of 1895	Tolls (on roads and ferries)	Water-rate	Lighting rate	Conservancy (including scavenging and latrine rates)	Other taxes.		Total
											Tax on persons according to their circumstances	Miscellaneous receipts	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
PATNA DIVISION—concluded.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Saran	110	Chapra	92	19,713	2,786	808	3,037					817	26,101
	111	Revelganj	1,217	3,519	523	10	3,826					23	7,000
	112	Siwan	3,151	5 0	715	212					5,130	48	6,642
		Total	4,400	23,738	3,904	530	6,962				5,130	389	40,643
Champanan	113	Motihari	827		571	59					5,027	15	6,572
	114	Beitiah	884		1,562	45					9,304	20	10,577
		Total	1,711		2,073	104					15,231	41	17,419
Muzaffarpur	115	Muzaffarpur	42,614	25,064	3,068	309	15,000					306	43,777
	116	Hajipur	2,708	6,517	280							155	8,954
	117	Lalganj	1,436	2,744	853							94	3,201
	118	Sitamarhi	3,109		394						5,201	29	5,534
		Total	49,051	34,325	4,045	309	15,000				5,201	585	59,465
Darbhanga	119	Darbhanga	60		3,349	25					20,756	150	24,331
	120	Madhubani	4,010		1,262	62					5,041	4	6,860
	121	Kosera	537								3,373	45	3,818
		Total	4,607		4,611	87					29,172	208	34,118
		Divisional Total	1,15,833	1,88,911	40,322	7,460	47,108	71		25,044	1,15,048	3,093	4,27,072
BHAGALPUR DIVISION													
Monghyr	122	Monghyr	2,501	17,079	3,186	551	14,000			6,002		60	40,857
	123	Jamulpur	4,810	11,802	525	133				3,847		29	16,336
	124	Janui	310	204	203						1,968	5	2,380
		Total	7,621	29,085	3,914	684	14,000			9,849	1,968	108	59,603
Bhagalpur	125	Bhagalpur	20,900	28,900	7,866	747	10,015	8,352		7,262		60	63,802
	126	Colgong	1,462	13	1,439	154					2,415	43	4,004
		Total	22,362	28,913	9,305	901	10,015	8,352		7,262	2,415	103	67,806
Purnea	127	Purnea	830	10,418	2,500							63	12,980
	128	Kishanganj	5,06	283	351						2,055	107	3,676
		Total	2,432	10,681	2,851						2,055	169	16,656
Mulda	129	English Bazar	48	502	490		625			4,406	4,223	231	10,507
	130	Old Mulda	2,092	30							2,417	6	2,463
		Total	2,140	622	490		625			4,406	6,640	237	13,020
Southal Perganas	131	Deoghur	4,485	52	273					1,897	3,275	63	5,680
	132	Sahibganj	403	5,654	708	916				1,781		28	9,147
		Total	4,888	5,706	1,041	916				3,678	3,275	111	14,727
		Divisional Total	40,008	76,007	17,601	2,501	25,240	8,352		25,195	17,253	723	1,71,872
ORISSA DIVISION													
Cuttack	133	Cuttack	363	2,047	3,280	519	8,605			7,591	14,838	48	36,928
	134	Jajpur	682		107	68	100				8,738	16	3,801
	135	Kendrapara	343		398						6,030	183	6,399
		Total	1,388	2,047	3,785	587	8,765			7,591	24,606	247	47,628
Balasore	136	Balasore	337		1,820	56					8,571	557	12,004
Puri	137	Puri	5,431	11,735	1,172	5				8,841		1,088	22,847
		Divisional Total	7,156	13,810	6,777	648	8,765			16,432	34,177	1,873	82,479

Municipalities in Bengal during the year 1894-95—continued.

6							7							15
REALIZATIONS UNDER SPECIAL ACTS							REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION							REMARKS
From pounds	From hackney carriages	From other sources.				Total	Rents of lands, houses, serais, daks bungalows, &c	Sale proceeds of lands and produce of lands, &c	Conservancy receipts (other than taxes and rates)	Fees and revenue from educational institutions	Fees and revenue from medical institutions	Fees and revenue from markets and slaughter houses	Fees and revenue from tramways.	
		Vaccination fees (Act V of 1880)	Jute warehouse fees	Petroleum fees.	Music fees.									
15	16	17	18	19	20	21	22	23	24	25	26	27	28	30
Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
131		24				155	0		43	60	833	779		
95						9								
122		3				125	113		29					
348		17				375	118		71	62	831	779		
408		10				418						1,701		
607		1				610						239		
1,013		13				1,026						2,830		
342	207	67				616	407	376			108	600		
79		24				105	115	1			259			
78		16				94		4	2			81		
237		38				275						130		
734	207	117				1,000	632	401	2		340	871		
610		43				662	21		5			1,269		
201		16				217	194		10			2,447		
122		27				140						167		
942		80				1,028	215		24			4,273		
8,459	1,865	520			1,589	12,430	2,837	1,981	89	64	1,067	21,201	3,224	
868	293	18				1,101			415		102	690		
302						380		27		00		57		
244						244								
1,474	203	18				1,785		27	415	60	102	753		
608		11				619		56	21		2,471	184		
350		3				363	11	7	3					
958		14				972	11	05	21		2,471	184		
1,316		13				1,329					507	571		
1,277						1,277								
2,403		13				2,500					507	571		
800	..					800	100	24				1,800		
683						683								
1,433						1,433	100	24				1,800		
253		7				259	68				1,400			
510		6				516	80					1,764		
762		13				775	148				1,400	1,764		
7,120	293	58				7,471	268	110	43	60	4,480	5,072		
1,315		21				1,336		2,413		55		745		
301	..	22				301	59	21						
247						269								
1,863		43				1,906	59	2,434		55		745		
855						855		208				233		
799						799	4,545	40	210		516	806		
3,517		43				3,600	4,604	2,682	210	55	516	1,344		

FORM No. II.—Statement showing the Income of the

1			7							8							
NAME OF DISTRICT			REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—could							GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)							
Serial number of Municipality			Other fees		Interest of investment			Total.	From Govern- ment	From local funds		From other sources			Total.		
			From building ghats and burial grounds	Other	Fines under Municipal and other Acts	For general purposes.	For educational purposes.	For medical purposes		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.		
1	2	3	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION—concluded.																	
Saran	110	Chapra				5,200	112	597	7,678								
	111	Revelganj			158				158		50						102
	112	Siwan			114				255								
		Total			270	5,200	112	597	8,043		50						192
Champanan	113	Motihari			109			45	2,745					1,300			1,793
	114	Bettiah			164				403					600			1,708
		Total			273			45	3,148					1,900			3,499
Muzaffarpur	115	Muzaffarpur		474	509			1,418	4,062					2,000	5,275		7,275
	116	Hajipur			308				702					300			622
	117	Lalganj			77				164								
	118	Sitamarhi			200				429					300			2,310
		Total		474	1,103			1,418	5,357					2,600	5,275		10,407
Darbhanga	119	Darbhanga			576				1,851								1,001
	120	Madhubani			98			90	3,238								650
	121	Roosi			29				106					275			925
		Total			681			90	5,285					275			1,051
		Divisional Total		558	9,044	5,200	112	3,764	50,961	2,550	50		2,500	9,181	10,038		15,371
BHAGALPUR DIVISION																	
Monghyr	122	Monghyr			2,173			3,474	6,870	900				1,500			594
	123	Jamulpur			137				281								
	124	Jamui			40				40								
		Total			2,350			3,474	7,191	900				1,500			594
Bhagalpur	125	Bhagalpur			454			45	3,233					600	300		490
	126	Osimganj			85				107		32						321
		Total			540			45	3,340		32			600	300		811
Purnea	127	Purnea			105				1,183					500			1,780
	128	Kishanganj			28				28								779
		Total			133				1,211					500			2,559
Malda	129	English Bazar			59				1,952					600			303
	130	Old Malda			42			23	64		45						94
		Total			101			23	2,056		45			600			397
Sonthal Perganas	131	Deoghur			782			135	2,385				1,400		240		1,700
	132	Sahibganj			301				2,235								474
		Total			1,173			135	4,620				1,400		240		474
		Divisional Total			4,307			3,670	18,408	300	77		1,400	3,280	540		4,835
ORISSA DIVISION																	
Cuttack	133	Cuttack			321				3,534								130
	134	Jajpur			174				104								272
	135	Kondrapara			44				122		60						533
		Total			557				3,850		60						411
Balasore	136	Balasore			269				700						653		653
Puri	137	Puri			344				6,027				4,000		480		4,480
		Divisional Total			1,169				10,586		60		4,000		1,133		5,004

Municipalities in Bengal during the year 1894-95—continued.

9			10								11	12	13	14	15
MISCELLANEOUS			EXTRAORDINARY AND DEBT												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Loans		Realisations of sinking fund for repayment of loans	Advances		Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 8) per head of population	Incidence of income (column 11) per head of population	REMARKS	
			Sale proceeds of Government securities and withdrawals from Savings Bank	From Government.		Permanent	Other								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A P	Rs. A P		
	1,258 55 824	1,258 55 824				20	100 140 336	1,055 1 410	1,175 141 5,256	36,327 8,589 5,256	34,150 9,800 11,407	0 7 3 0 9 4 0 6 0	0 10 1 0 10 2 0 7 6		
	2,137	2,137				20	574	1,150	1,726	53,172	57,572	0 7 4	0 9 7		
	251 16	251 16				20	1,003	708	1,856	14,873 14,272	15,700 15,156	0 8 0 0 8 9	1 2 1 0 8 11		
	207	207				20	1,068	708	1,856	29,145	30,856	0 7 2	0 12 1		
8	1,405 670 15 1,196	1,405 681 15 1,196	1	15,000			3,351 1,332 790 1,418	1,437 81 47 203	19,780 1,421 4,662 1,621	76,984 10,790 4,346 11,605	1,19,508 13,188 5,700 14,774	0 14 2 0 5 2 0 4 1 0 10 1	1 9 0 0 7 8 0 5 6 1 5 4		
8	3,315	3,315	1	1,000			6,806	1,796	23,603	1,03,175	1,53,326	0 10 4	1 2 0		
	265 113 17	265 113 17					2,155 4,714 250	12,511 168 35	14,666 4,883 25	41,775 13,821 4,900	41,835 19,831 5,627	0 5 3 0 5 9 0 5 0	0 9 1 0 14 5 0 7 4		
	315	391					7,120	12,714	19,431	62,586	67,193	0 5 4	0 9 4		
1,188	13,184	14,372	15	75,000	475	48,061	34,555	3,58,712	9,01,446	10,20,270		0 8 0	1 2 0		
680	584 700 24	1,264 700 24					1,701	466 395 8	466 2,080 8	53,002 19,743 2,690	55,653 24,503 3,015	0 15 5 0 14 5 0 4 1	0 14 10 1 1 5 0 4 7		
680	1,308	1,084					1,701	859	2,560	75,571	83,261	0 11 3	0 14 5		
014	3,742 80	4,660 80	180			200 50	5,743	002	7,134 50	80,796 4,975	1,01,702 6,837	0 14 9 0 12 7	1 2 8 0 15 5		
044	3,832	4,703	182			250	5,743	002	7,084	85,771	1,08,530	0 14 7	1 2 5		
...	192	192					1,806	448	2,254	20,118	20,954	0 14 3	1 6 1		
...	102	102					40	405	445	6,367	7,961	0 6 11	0 12 0		
...	354	354					1,546	853	2,600	20,485	28,017	0 11 6	1 2 4		
	271 2	271 2				7	10	55 99	62 100	14,640 1,355	14,688 5,447	0 12 2 0 9 4	1 0 11 0 13 10		
..	273	273				7	10	154	171	17,095	20,135	0 11 7	1 0 0		
	60	60				20	1,310	64	1,334	11,378	15,863	0 14 5	1 13 6		
	175	175	1			50	1,674	901	2,026	15,173	15,068	0 12 11	1 5 6		
	235	235	1			70	2,984	065	4,020	20,551	31,529	0 13 5	1 8 3		
1,624	5,902	7,616	190			327	12,284	3,713	16,534	2,92,373	2,72,381	0 12 7	1 1 1		
	7 16 22	7 16 22					3,236	2,446 92 203	5,682 12 213	47,487 4,008 7,827	47,850 5,285 8,160	0 14 0 0 5 1 0 6 2	1 2 0 0 6 1 0 7 1		
	45	45				40	3,236	2,711	6,017	59,917	61,804	0 10 6	0 13 3		
10	132	142					1,270	161	1,431	15,794	16,131	0 9 5	0 12 1		
						50	870	313	1,233	35,356	40,816	0 12 8	1 3 7		
10	177	187				90	5,376	3,213	8,681	1,11,097	1,18,253	0 10 9	7 14 7		

FORM No. II.—Statement showing the Income of the Municipalities

1	2	3	4	5									
NAME OF DISTRICT.	Serial number of Municipality	Name of Municipality	By balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.									
				Tax on houses and lands.	Tax on animals and vehicles	Tax on professions or trades.	Tolls (on roads and ferries)	Water rate.	Lighting rate	Conservancy (including scavenging and latrine rates)	Other taxes.		Total.
											Tax on persons according to circumstances and property	Miscellaneous receipts, penalties	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
CHOTA NAGPORE DIVISION				Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs
Hazaribagh	138	Hazaribagh	889		556	409					4 300	16	5,341
	139	Chaira	560		672						5,508	28	4,224
		Total	949		1 248	409					7,808	42	9,565
Lohardaga	140	Ranchi	117		564	37	...			2,011	7 970	51	10 933
	141	Lohardaga	14		802						1,719	36	2,557
		Total	131		1 366	37				2,011	9,689	87	13,490
Palamau	142	Daltonganj	(a) 1,767								1 959	25	1,984
Manbhum	143	Parula	10 728		503	137					8,674	4	9 918
	144	Thuda	1 809								1 924	12	1,998
	145	Raghunathpur	(b) 607								1,885	6	1 891
		Total	13 144		503	137					12 483	22	13,145
Singhbhum	146	Chaubassa	1,261		230						2,398	13	2 641
		Divisional Total	17 252		1,317	583				2,011	35,795	189	40,825
		Grand Total	5,099 0 45	8 16 912	1,88 205	36,317	1,34 887	44 920	11,999	4 50,747	5,89 979	13,060	23,18 485
Grand Total for 18 1914			4,16,919	7,46,763	1,85,710	20,063	1,21,317	35,000	35,770	4,18 021	5,58,223	13,644	21,84,401

Municipalities in Bengal during the year 1894-95—concluded.

6							7							13
REALIZATIONS UNDER SPECIAL ACTS							REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION							REMARKS
From pounds	From hackney carriages	From other sources (to be specified in detail in as many columns as may be necessary)				Total	Rents of lands, houses, serais, dak bungalows, &c	Sale proceeds of lands and produce of lands, &c	Concessory receipts (other than taxes and rates)	Fees and revenue from educational institutions	Fees and revenue from medical institutions	Fees and revenue from markets and slaughter-houses	Fees and revenue from tramways	
15	16	17	18	19	20	21	22	23	24	25	26	27	28	
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
421 561		1				422 561	1,016	51 34	17 7		20	1 005 323		
782		1				783	1,016	85	24		20	1 329		
468 120		93				468 153	475 997		28			3,816		
588		93				621	872		28			3,816		
636		10				646						626		
437 160 265		12				449 160 265	1,451 300 176	7			170	3,490 247		
802		12				874	1,487	7			170	3 737		
215						215		127						
3,083		50				3 133	3,875	219	52		190	9 507		
59,085	9,260	1,867	29 640		1 589	1 01 470	70 406	18 663	21,890	31,570	14 050	60 002	3 224	
61,281	8,436	1,728	35,908	107	1,437	1,08,415	69,532	11,156	23,141	36,788	13,791	53,556	25,000	

FORM No. II.—Statement showing the Income of the Municipalities

1	2	3	7							8								
NAME OF DISTRICT.	Serial number of Municipality	Name of Municipality	REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION— <i>could</i>							GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)								
			Other fees (to be specified in detail in as many columns as may be necessary)		Fines under Municipal and other Acts.	Interest of investments.			Total	From Govern-ment			From local funds		From other sources.		Total.	
			From burning ghats and burial grounds.	Other		For general purposes	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes	For medical purposes	For general purposes	For medical purposes.	For general purposes	For educational purposes		For medical purposes
1	2	3	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.
Hazaribagh	138	Hazaribagh			47				2,196								547	547
	139	Chatra			85				409								196	196
		Total			132				2,605								743	743
Lohardaga	140	Ranchi			282				4,601						511		339	841
	141	Lohardaga			210				607								82	82
		Total			492				5,208						511		421	923
Palamau	142	Daltonganj			19				645									
Manbhum	143	Purulia			191				5,949								139	139
	144	Binda			55				415									
	145	Raghunathpur			27				450									
		Total			273				6,814								139	139
Singhbhum	146	Chaibasa						40	294			200					495	625
		Divisional Total			127			40	294			200			511		1,719	2,490
		Grand Total	1,938	7,293	99,092	5,614	2,514	20,910	2,98,145	20,624	4,105	3,191	9,378	27,498	21,810	2,494	33,423	1,22,929
		Grand Total for 1893-94.	1,239	3,235	33,423	5,152	2,120	17,929	2,73,558	38,769	5,890	2,423	92,329	27,727	13,252	550	24,743	1,77,073

Municipalities in Bengal during the year 1894-95—concluded.

9			10							11	12	13	14	15
MISCELLANEOUS.			EXTRAORDINARY AND DEBT							Total income of year, excluding opening balance.	Total income of year, including opening balance	Incidence of taxation (total of group 6) per head of population	Incidence of income (column 11) per head of population.	REMARKS
Recoveries on account of services rendered to private individuals	Other items.	Total.	Sale-proceeds of Government securities, &c	Loans From Government	Realizations of sinking fund for repayment of loans	Advances Permanent Other		Deposits	Total					
45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs A P	Rs A P	
	19 5	19 5					425 608	435 351	890 1 049	9,355 6 304	9 744 6,864	0 5 1 0 6 3	0 8 11 0 9 4	
	24	24					1 093	846	1,939	15 659	16,608	0 5 6	0 9 1	
							80 189	278 10	308 199	17,151 3,608	17,205 3 612	0 8 7 0 5 9	0 13 6 0 8 1	
							219	258	507	20 749	20,880	0 7 10	0 12 1	
	12	12					130	307	527	3 814	5,581	0 6 1	0 11 9	
	313 59 20	313 59 20					750	319 96 55	1,069 96 55	16 537 2 906 2,681	27,265 4 475 3,288	0 12 3 0 6 4 0 4 10	1 5 9 0 8 9 0 6 10	
	392	299					750	470	1,220	21 884	37 028	0 6 9	0 15 0	
	700	700						40	40	4,515	5,776	0 6 2	0 10 4	
	1 128	1,128					2 192	2 041	4,233	66,621	83 873	0 7 2	0 11 9	
15 002	49,645	61 517	8 859	8,55 090	8 310	2 298	1 56 260	1 18 034	11,47 770	40,45,315	46,54 390	0 13 7	1 7 8	
15,000	40,790	56,785	1,000	2,98,000	7,124	3,392	1,14,376	90,302	5,14,323	33,15,155	37,32,074	0 12 9	1 8 5	

FORM No. III.

STATEMENT OF EXPENDITURE
OF
MUNICIPALITIES UNDER ACT III (B.C.) OF 1884
DURING
1894-95.

FORM No. III.—Statement showing the Expenditure

1	2	3	4							5								
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	GENERAL ADMINISTRATION AND COLLECTION CHARGES							PUBLIC SAFETY.								
			General administration—(a) office establishment, inspection, Honorary Magistrate's establishment, &c	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c)	Collection of tolls on roads and ferries	Survey of land	Refunds	Pensions and gratuities.	Total	Fire (establishment, purchase of fire-engines, buckets, repairs, &c)	Licensing (establishment, purchase of lamps, oil, repairs, &c)	Police (establishment, purchase of clothing, lanterns, &c, repairs to outposts)	Rewards for destruction of wild animals and snakes	Total.	Water-supply		Drainage.	
															Capital outlay	Establishment, repairs, &c	Capital outlay	Establishment, repairs, &c.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
BURDWAN DIVISION			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Burdwan	1	Burdwan	4,957	2,548					7,505	352	2,600		14	2,966	6,439	9,061	314	1,458
	2	Kalna	337	647					1,004		525		11	536			639	3,00
	3	Katwa	189	457					646		183			183				
	4	Dainhat	382	237					509						459			136
	5	Baniganj	709	608					1,317		1,375		14	1,389	469		1,392	
		Total	6,544	4,407					11,071	352	4,683		39	5,074	7,387	9,061	2,395	1,934
Birbhum	6	Suri	555	471					1,026	16	562			578		250		843
Bankura	7	Bankura	1,190	319					1,508		414	4	2	420			192	314
	8	Vishnupur	454	300					514	1	14			15			483	
	9	Sonamukhi	527	423					950	10				10				
		Total	2,181	1,095					3,276	11	428	4	2	445			675	314
Midnapore	10	Midnapore	1,809	2,887			28		4,794	32	1,319		47	1,398				1,797
	11	Tamluk	405	320					727	96	206		8	370	37	177		
	12	Ghatal	531	327					858		107		5	112				
	13	Chandrakona	330	336					676				2			95		
	14	Rajnibhanpur	202	309					511									90
	15	Khirpi	170	251					421									25
	16	Kharar	151	297					448									29
		Total	3,757	4,707	2		28		8,494	128	1,692		62	1,882	37	272		2,174
Hooghly	17	Hooghly and Chinsura	3,234	1,030			97	13	5,278		4,607		78	4,685				
	18	Serampore	2,017	2,334					5,271	40	2,874		18	2,941	272		033	876
	19	Uttarpara	984	916			300		2,204		1,012			1,012				224
	20	Baidyabati	1,664	1,030					3,194		1,112			1,112				
	21	Bhadrakwar	905	753					1,658	2	636			636				
	22	Kotrang	446	325					774		185			185				
	23	Bansbaria	511	355					870									312
	24	Jahanabad	311	227					538		235			225				96
		Total	10,943	8,523	300		97	13	19,918	51	10,621		66	10,758	272		633	1,588
Howrah	25	Howrah	17,704	10,800					28,707	4,180	39,085	12,065	272	55,584	5,13,472	3,361		6,312
	26	Bally	1,276	1,032					2,283		525		12	537		228		217
		Total	18,440	11,832					30,990	4,180	39,590	12,065	285	56,120	5,13,431	3,361	228	6,529
		Divisional Total	4,510	31,125	302		97	744	74,778	4,738	57,576	12,065	444	74,827	5,21,124	13,844	3,931	13,341
PRESIDENCY DIVISION																		
24 Parganas	27	Cossipore-Chitpur	5,227	4,008				105	9,284	24,103	10,103		11	34,217	46,160		616	773
	28	Manuktol	2,857	3,596					6,453		2,646			2,864	8,930		4,040	2,132
	29	Baranagar	1,446	2,552					4,038		3,804		11	7,815				278
	30	South Suburban	3,034	3,410					6,444		5,540			5,540	23		536	
	31	Bajpur	505	382					887				3	3				288
	32	Baranagar	502	305					810				4	4				171
	33	South Dum-Dum	497	204			8	25	711		190		14	219				83
	34	North Dum-Dum	770	538					1,308		285		3	288		375		730
	35	South Baranagar	518	423					940									36
	36	North Barrackpore	964	1,206					2,170				5	5				1,311
	37	North Barrackpore	1,829	530					2,359				1	1				695
	38	Batasat	581	951					1,532									
	39	Naholi	1,232	1,332			32		2,564		111		43	580	51		47	
	40	Govindanga	396	306					701									748
	41	Banarhat	418	579			47		997									447
	42	Buduria	435	441					876									728
	43	Laki	278	163					441									217
		Total	21,581	21,398	32		65	300	43,306	24,332	23,574		116	48,022	54,812	4,084	5,239	8,805

PUBLIC HEALTH AND CONVENIENCE											
Conservancy (including road cleaning and watering) and latrines	Hospitals and dispensaries.	Vaccination	Markets and slaughter houses	Pounds	Dak bungalows and serais	Arboriculture public gardens, and experimental cultivation	Public works (a)				Total
20	21	22	23	24	25	26	27	28	29	30	31
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
20,508	7,050	184	47	53			1,662	1,624	11,917		70,037
2,316		58					300	44	2,470	27	6,304
2,110	1,017	60						150	1,918		5,285
460		60		0			168	86	818		2,205
4,840	1,620	92							9,499		11,021
30,213	10,500	454	47	12			2,090	1,904	22,622	27	95,721
3,720	1,406	62				87		509	802		7,479
2,709	1,795	104	0	9			300	500	1,227		7,240
1,050	982	65		13			112	26	900		4,557
1,245	38	69				118	168	93	981		2,904
6,000	2,815	238	6	10		114	600	709	3,110		14,601
15,403	9,288	222				73	657	1,699	4,704		31,042
820	1,109	50	60	131		60		911	419		3,485
928	951	71		9					2,053		4,011
28	874	114				19		22	306		1,879
280	687	50				7		50	299		1,441
192	725	26						20	342		1,337
590	6	26						253	1,089		1,063
18,617	10,051	559	308	140		159	657	2,734	9,102		45,132
21,756	531	207		56			902	1,205	6,317		32,162
24,204	4,659	272		213				428	4,746		35,359
4,625	1,867	32		0					1,037		8,070
6,656	795	60		81				16	3,343	240	10,605
2,740	679	62		1			204	651	668	15	5,918
1,048	110	31						225	558	115	2,089
1,072	10	87	373				279		1,231		3,038
360	900	40					141		1,093		2,638
61,361	9,563	891	973	303			1,523	2,525	19,859	377	90,207
1,27,198	3,684	875	4,125	42		250	6,114		28,203		6,93,556
4,368	903	120		6					3,302		9,044
1,31,422	4,587	995	4,125	48		250	6,111		31,505		7,02,600
2,57,367	30,020	3,139	4,919	629		614	10,983	7,681	87,230	404	9,84,830
34,166	3,133	732	534	121			4,577	90	17,140		1,08,038
13,774	409	475		27			776		13,786		46,652
19,300	350	397		343			240		12,051		31,898
15,337	1,955	664					9,303		13,837		30,908
1,342	1,048	71		6					2,305		5,248
168	690	40						148	704		2,176
231		49				63	120	247	4,219		5,002
2,432	801	52		34			303		1,302		5,908
646	654	41		2			287	100	2,076	6	3,850
2,903	646	125		128				1,805	5,895	9	12,802
5,568	1,030	75							1,504		9,277
1,485	1,066	72		10			110		1,672		4,513
7,929	2,041	220		15			140		5,917		14,394
404	11	50				319			1,550		2,781
615	754	60				154		40	718		3,081
387	800	48	15			12		249	1,308		2,976
72	180	38						388	630		1,474
1,05,774	15,384	3,066	540	689		538	10,433	3,167	89,781	15	2,90,306

Выводы

57

FORM No. III.—Statement showing the Expenditure

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NAME OF DISTRICT			Serial number of Municipality.			Name of Municipality			SCHOOLS AND COLLEGES			CONTRIBUTIONS (d)			MISCELLANEOUS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
									Schools and colleges			For general purposes			Interest on loans.			Other items (to be specified in detail in as many columns as may be necessary)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
									Contributions						Interest due on account of previous years			Interest on account of current year.			Actual cost of works done for private individuals			Printing charges, &c			Law charges			Provident Fund			Miscellaneous.			Total.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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of the Municipalities in Bengal during the year 1894-95.

9a.	10									11	12	13
Total Expenditure.	INVESTMENTS		EXTRAORDINARY AND DEBT							Closing balance	Grand Total	REMARKS
	In securities other than for sinking fund.	In Savings Bank	Payments to sinking funds	Provident Fund withdrawals	Repayment of loans	Advances		Deposits	Total			
						Permanent	Other					
45	46	47	48	49	50	51	52	53	54	55	56	57
Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
95,569 8,577 6,784 3,419 15,480		60				200 50 50	5 019 2 303 200 96 1,050	1 471 108 186 208 108	7 301 2 557 446 304 1,158	10 011 2,871 504 2 953 207	1,19 884 13 085 7,744 6,076 16,845	
1,29,839		66				200	9 942	2,091	11 740	10,546	1 58,124	
10,148							170	256	426	1 103	11,677	
10,651 6,403 4,994							52 555 123	431 111 123	486 700 123	2,682 404 2 842	12,619 7 607 7 069	
21,448							607	702	1 309	5 323	28,085	
56,657 5,390 6,517 3,373 2,466 2,113 2,700		724					1,368 744 25	634 94 25	2 740 839 25	3 845 915 861 172 93 304 905	63,248 7 143 6,603 3 670 2,569 2 410 5 798	
79,305		724				25	2 112	735	3 609	6,413	89 327	
44,772 48,690 13,198 16,639 8,711 3,307 4,785 4,173			24		1,025		540 2,149 110 225 100 190 18 727	929 691 82 197 60	1 403 3 865 217 2,452 150 190 100 727	- 153 3 248 2,613 508 155 711 404 51	46,112 55,863 16,108 11 047 9 021 4 138 5 309 4 931	
1,43,675			24		1,025	25	6,101	1 954	9,129	7,727	1 60,529	
7,96,096 15,145		4,086	2,500		3,700 600		1,414 777	20,600 49	32,770 1 326	7 150 713	8 35,846 17,181	
8,11,171		4,086	2,500		4,200		2,111	20,719	33 606	8 163	8,38,930	
11,95,576		4,876	2,524		5,225	300	20,520	20 170	51,918	15,275	13 00,772	
1,54,684 60,293 49,550 81,769 6,864 3,890 6,512 8,002 6,540 10,202 14,369 7,539 10,428 8,805 6,829 6,564 2,596		605 197 412 216 120 26 26 41 .. 85 7			6,000 3,137		225 3 128 35 41 64 661 12 930 174 318 761 50 125 673	1 819 211 1 371 41 64 661 12 70 44 168 87 45	8,421 3 769 4,914 571 161 90 661 228 1,105 218 51 873 8 145 674	56,927 6,349 2,721 203 58 905 4 063 470 80 116 1 091 815 285 846 17 26	2,19,435 10,532 60,186 52,906 7,063 3,072 7,097 11 628 6 234 17 942 14,85 8,044 20 815 4,989 6 150 4,914 2,905	
4,13,463		1,709			9,137	100	5,080	5,461	22 406	70 144	5,13,003	

FORM No. III.—Statement showing the Expenditure of the

1	2	3	4							5								
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	GENERAL ADMINISTRATION AND COLLECTION CHARGES							PUBLIC SAFETY.								
			General administration—(a) office establishment, inspections, Honorary Magistrates' establishment &c	Collection of taxes including bonded warehouses (establishment purchase of account books and paper, money boxes, repairs to outposts, &c)	Collection of tolls on roads and ferries.	Survey of land	Refunds	Pensions and gratuities	Total	Fire (establishment, purchase of fire engines, buckets, repairs, &c)	Lighting (establishment, purchase of lamps, oil, repairs, &c)	Police (establishment, purchase of clothing, lanterns, &c repairs to outposts)	Reward for destruction of wild animals and snakes.	Total	Water-supply		Drainage.	
															Capital outlay	Establishment, repairs, &c	Capital outlay.	Establishment, repairs, &c.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
PRESIDENCY DIVISION—continued.			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Nadia	44	Krishnagat	1,051	1,431					3,082		1,005		1	1,006			353	34
	45	Santipur	1,557	1,400					2,917		001		4	005	663		356	
	46	Ranaghat	613	338			277		1,228		204		2	204	280		175	
	47	Nadia	605	401			376		1,171		42		3	45			97	40
	48	Kushtia	424	301					725		409		10	419	19		233	
	49	Kumarkhali	407	414					821		1,0			179		250		71
	50	Waherpur	305	248					613		38		2	40	48		251	
	51	Birnagar	378	209					667						671		11	
	52	Chakdaha	403	360					763				1	1	725			
		Total	6,401	5,244		653			12,290		2,866		21	2,887	2,849	250	1,178	161
Murahidabad	53	Behampore	2,570	1,607					4,177	140	2,280		14	2,434				3,615
	54	Lalbagh	1,430	1,512	115				3,057	148	1,347		6	1,501				191
	55	Jaugrur	545	327					872	12	364		10	99			92	318
	56	Kandi	501	364					864	14	703		4	721				186
		Total	5,046	4,800	115				8,901	314	4,698		34	5,046			92	4,310
Jessore	57	Jessore	1,067	784					1,851		097		30	717	2,001	60	1,332	1,018
	58	Kotechandpur	567	324		16			911		601	55	11	607		40	624	61
	59	Moheshpur	136	207					514		294		5	303	268		397	47
		Total	1,770	1,315		16			3,276		1,596	55	46	1,647	2,269	116	2,133	1,125
Khulna	60	Khulna	845	409					1,304		404		5	409		305	1,100	100
	61	Saikhura	355	310					665				1	1				144
	62	Dobhuta	201	136		1			394									160
	63	Chanduria	303	139					412		15		3	18				6
		Total	1,704	1,054	1				2,809		479		9	488		305	1,100	410
Divisional Total			36,757	32,835	148	724	300		70,764	21,646	13,213	55	218	58,132	60,847	1,784	10,242	14,801
RAJSHAHI DIVISION																		
Rajshahi	64	Rampur Boalia	1,888	1,838				94	3,890	41	000		23	1,057	1,905		1,440	1,755
	65	Natol	705	670					1,134		509		9	568		32		139
		Total	2,653	2,508				94	5,255	44	1,549		32	1,625	1,905	32	1,440	1,895
Dinajpur	66	Dinajpur	1,861	1,499					3,271		1,666		22	1,688	207		75	418
Jalpaiguri	67	Jalpaiguri	1,003	543					1,600		473		12	485	6			8,068
Darjeeling	68	Darjeeling	14,241	1,703		12	351		19,306		4,596		30	4,588	13,432	2,728	1,763	1,554
	69	Kurseong	913	304					1,217		309			309	2,021	318	320	
		Total	15,154	2,007		12	351		20,523		4,905		30	4,978	15,453	3,046	2,083	1,554
Rangpur	70	Rangpur	1,509	824					2,333	1	1,788			1,799	476	150	47	1,777
Bogra	71	Bogra	999	739				138	1,860		717		10	727	94			198
	72	Sherpur	564	418					982		458		4	462				254
		Total	1,563	1,157				138	2,842		1,175		14	1,189	94			452
Pabna	73	Pabna	544	1,480					2,024	3	061		40	704	1,870	352	55	297
	74	Sirajganj	634	1,164				582	2,380		079		20	685	2,244		973	
		Total	1,178	2,644				582	4,404	3	1,320		60	1,340	4,114	352	1,020	297
Divisional Total			33,041	14,135		21	445	720	40,302	48	12,609		176	11,093	21,506	3,580	4,083	14,801
DACCA DIVISION																		
Dacca	75	Dacca	7,649	4,850		20	300		12,879		6,227		143	6,370		14,760*	633	3,193
	76	Narainganj	950	1,176					2,126		2,142		5	2,147				1,167
		Total	8,599	6,026		20	300		15,005		8,369		148	8,517		14,760*	633	4,360

Municipalities in Bengal during the year ending 1894-95—continued.

PUBLIC HEALTH AND CONVENIENCE												REMARKS
Conservancy (including road cleaning and watering) and latrines	Hospitals and dispensaries	Vaccination	Markets, slaughter houses and fairs	Pounds	Dak bungalows and serais.	Arboriculture public gardens, and experimental cultivation	Public works (a)				Total	
							Establishment (b)	Buildings (c)	Roads	Stores (c)		
20	21	22	23	24	25	26	27	28	29	30	31	
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
10 336 2 180 1,314 910 1,344 1,204 284 108 801	4,840 3,222 770 21 1,310 510 6 2 517 510	72 101 61 51 54 26 19 16 31	4	14		1,163 108 80 19	551 399 857 162 194 118	567 606 1 57 600 32	9 085 2 752 1 101 1 175 955 1,447 814 288 1 560			26 312 10,580 4 757 2,464 4 115 8 635 2,509 2 474 3,260
10,141	12 120	425	4	57		1 672	1 785	1 863	18 031			60,118
16 187 9,083 1,215 1,070	4 571 4 30 2,423 56	178 909 120 56	4 245 12	10 74 7		307 770 240 382	600 770 240 382	1,100 463 150	6 046 4 882 2 053 1 577			32,764 21 157 7 519 3 210
29 164	11 521	663	312	100		426	1 992	1 809	15 238			64,660
3,743 1 344 198	9,233 914 173	51 57 30		210		94	818 121		959 525 186			14 097 1 014 1,323
5,485	4 310	110		230		94	933	2	1 070			19 715
3 251 132 82 1	1 655 1,514 261	41 19 18		219 49 4 7		508	296	1,240 4 49 10	4,980 798 907 70			13 819 2,690 1 214 972
3,466	3 158	82		363		508	296	1,311	6,703			18 104
1,62 030	47 076	4,106	865	1 419		9 288	15 141	8 207	1 25 143	15		4 08,018
6,127 2 448	1 703 1 982	167 71	103	230		235	951 407	315	4,292 1 055			20,734 6,734
8,775	5,687	239	168	246		235	1,260	315	5 817			27,472
8,212	4 810	78	21			71	504	99	4 955			19 809
5 040	2,887	49				3	180		2 180			10,913
37,283 8 322	3 895 1,146	303 42	7 268	238		823	1,042	3,588 24	17,041 43			97 712 8,101
40,005	5,141	437	7,209	268		823	7,942	3,012	17,081			1,05,813
7,340	4,115	159	283			6	270	3 556	5 749	100		24,178
4,548 2,328	2,514 736	64 86		28		113	438 156	44 9	620 070			8 404 4,134
6,874	3,270	140		28		113	591	141	1 206			12 924
5,086 5,649	2,051 1,131	121 77	72 5	118		12 250	476 210	606	1,575 2 491			14,104 15 999
11,614	6,782	201	77	118		307	682	606	3,024			30,043
59,366	32,072	1,316	7,817	640		1,561	11,442	8,515	41,075	100		3 30,140
50,617 19,174	19 371 2,048	773 128	2,060	35 84		260	5,207 940		12 796 8 233			1,10 314 94,618
60,791	22,010	901	2,680	119		260	6 113	2,248	21,129			1,44,032

FORM No. III.—Statement showing the Expenditure of the

1	2	3	7				8	9							
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	PUBLIC INSTRUCTION				CONTRIBUTIONS (d)	MISCELLANEOUS.							
			Schools and colleges	Contributions	Libraries, museums, menageries, &c	Total.	For general purposes	Interest on loans		Actual cost of works done for private individuals	Other items (to be specified in detail in as many columns as may be necessary)				
								Interest due on account of previous years.	Interest due on account of current year		Printing	Law charges	Provident Fund	Miscellaneous	Total
1	2	3	32	33	34	35	36	37	38	39	40	41	42	43	44
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRESIDENCY DIVISION—concluded															
Nadia	44	Krishnagar	4,755	893	100	892					297	351	140	47	835
	45	Santipur		1,257		6,181					654	373		1	1,028
	46	Ranachiat		397		337					84	27		188	209
	47	Nadia		884		384					90	10	10	8	67
	48	Kushtia		211		211					144	17		3	202
	49	Kumarkhali		193		193							12	63	95
	50	Meherpur		169		169					70		11	0	90
	51	Birnagar		192		192					57	5	15	77	77
	52	Chakdaha		246		246					52	14	15	20	101
		Total	4,755	3,821	100	8,745					1,948	806	211	387	2,794
Murshidabad	53	Behampore		1,537		1,537								712	712
	54	Lalbagh		1,443		1,013					456	161	80	113	810
	55	Jangipur		611		631								174	174
	56	Kandi		750		750								13	13
		Total		4,411		4,411					466	161	93	909	1,709
Jessore	57	Jessore		242		242					164		25	17	209
	58	Kotechandpur		250	73	329				32	74	208		6	320
	59	Moheshpur	222			222					42			12	165
		Total	222	498	73	793				32	186	208	25	116	694
Khulna	60	Khulna		410		410					121			12,19	12,3165
	61	Satkhwa		189		189					91			5	14
	62	Dobinita		150		150				1	60	106		2	100
	63	Chanduria	75			75					50	50			180
		Total	75	749		824				1	322	156		12,200	12,748
Divisional Tot			5,052	19,701	212	25,906	4,250			2,176	6,726	2,451	802	17,617	30,232
RAJSHAHI DIVISION															
Rajshahi	64	Rampur Boulis	9,941	74	61	845		255	239	20	268		68	1,251	2,101
	65	Natori		291		3,640					125		121	146	442
		Total	9,941	1,083	60	1,181		255	239	20	393		189	1,447	2,543
Dinajpur	66	Dinajpur	9,186	55		3,231			64	430	162		52	1,918	2,085
Jalpaiguri	67	Jalpaiguri		573		573					145		62	408	705
Darjeeling	68	Darjeeling		1,561		1,561		2,882		1,639			1,902	2,760	8,578
	69	Kurseong		268		268				274	114			244	632
		Total		1,829		1,829		2,882		1,913	114		1,902	3,004	9,210
Rangpur	70	Rangpur		514		514					191			454	585
Bogra	71	Bogra	1,819	163	501	2,506				34	103			554	75
	72	Sherpur		70		70							103	533	43
		Total	1,819	233	501	2,576				94	163		103	867	1,197
Pabna	73	Pabna		478		478	1,410						50	354	404
	74	Sirajganj		1,081		1,081					129		50	200	379
		Total		1,559		1,559	1,410				129		100	554	783
Divisional Tot			8,370	6,540	561	15,471	1,510	255	3,185	2,890	1,257		1,808	8,162	17,048
DACCA DIVISION															
Dacca	75	Dacca		3,222		3,732	300		5,370	456	574	1,664	431	247	8,750
	76	Narainganj		803		803					160	139	66	187	551
		Total		4,025		4,535	300		5,370	456	743	1,808	505	434	9,301

Municipalities in Bengal during the year ending 1894-95—continued.

9(a)	10									11	12	13
Total Expenditure.	EXTRAORDINARY AND DEBT									Closing balance	Grand Total	REMARKS.
	Investments		Payments to sinking funds	Provident Fund withdrawals	Repayment of loans	Advances		Deposits	Total			
	In securities other than for sinking funds.	In Savings Banks				Permanent	Other					
45	46	47	48	49	50	51	52	53	54	5	6	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
39,067						50	694	525	1,209	265	39,541	
21,710							1,129	499	1,628	436	23,774	
6,435								70	70	802	7,697	
4,433		31					94	700	825	576	5,834	
6,672						40			40	180	5,851	
4,945		37				40	357		434	13	5,900	
3,491		34				20	895	219	1,168	550	5,139	
3,410		41				50	940	65	1,165	2,074	6,029	
4,580		47				20		123	190	232	4,802	
86,861		190				230	4,108	2,191	6,709	5,117	98,667	
41,694		223		40			1,500	2,076	3,639	3,801	49,264	
28,038		241		47			60	1,532	1,680	7,313	37,231	
9,586		130		76		50	50		200	1,251	11,103	
6,562				39		50	82		171	997	6,730	
84,810		594		162		100	1,632	3,604	6,156	13,422	1,04,328	
17,716		85					1,235		1,320	820	19,866	
6,921							143		143	1,752	7,816	
2,557							1,300	66	1,366	385	4,908	
26,194		85					2,678	66	2,829	2,057	91,980	
28,337		21			7		1,652	114	1,564	21,563	51,404	
3,678					20			54	74	67	4,279	
1,951					25					30	1,981	
1,007									25	30	1,068	
34,973		21			7	45	1,452	168	1,693	22,156	58,822	
6,46,291		2,599		102	9,114	495	1,019	11,174	39,703	1,19,786	8,06,820	
28,560					1,381		862	204	2,450	2,759	33,709	
12,819						50	260	477	787	2,588	16,194	
41,379					1,384	50	1,125	681	3,297	5,947	49,963	
29,628		156			777		1,876	804	9,673	12,023	45,324	
29,682		181					443	225	849	21,502	48,033	
1,31,710					6,300		10,431	583	17,323	45,481	1,04,544	
10,728		190							190	1,692	12,610	
1,42,468		190			6,309		10,431	583	17,513	47,173	2,07,154	
29,348		204					1,157	900	1,601	39	31,071	
14,349							347	76	428	631	15,448	
7,075								146	146	719	7,040	
21,424							347	222	569	1,350	23,343	
17,714		150					1,015	654	1,819	317	19,800	
21,882		130					175	103	617	701	23,290	
39,596		209				100	1,190	847	2,436	1,108	43,140	
3,96,525		1,030			4,470	100	16,506	8,722	29,938	88,535	4,45,028	
1,42,338					2,024	280	10,606	5,199	18,069	692	1,61,050	
60,265							1,257	307	1,554	8,038	49,827	
1,82,590					2,024	280	11,793	5,506	19,543	8,730	2,10,563	

FORM NO. III.—Statement showing the Expenditure of the

1	2	3	4							5									
NAME OF DISTRICT	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES							PUBLIC SAFETY									
			General administration—(a) office establishment, inspection, Honorary Magistrates' establishment, &c	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c)	Collection of tolls on roads and ferries.	Survey of land	Refunds	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of clothing, lanterns, &c, repairs to outposts)	Rewards for destruction of wild animals and snakes	Total.	Capital outlay	Establishment, repairs, &c	Capital outlay	Establishment, repairs, &c.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
Dacca Division—concluded			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Mymensingh	77	Nasrabid	1,212	1,112					2,324		809	82	7	9 2	5,282	5,580		1,428	
	78	Muktagacha	560	402			23		1,014		648		1	6 19	596				
	79	Jamulpur	431	61		58			1,107		239	73	1	313		71	20	88	
	80	Sherpur	427	298					725		394			241	503			806	
	81	Kashoriganj	466	266					732		241			241	162		2		
	82	Bazirpur	284	183					467					62	186		40		
	83	Netrokona	484	307		96	66		969					259	203			58	
	84	Tangail	347	378	201				966							23	208		
		Total	1,314	3,561	211	183	89		8,948		2,736	155	9	2,900	6,732	5,677	279	1,900	
Faridpur	85	Faridpur	718	690	4	37			1,458	6	774		18	798	2,002		47	35	
	86	Madanipur	193	435					928		700		1	701	9		36		
		Total	1,211	1,125	4	37			2,386	6	1,474		19	1,499	2,101		83	35	
Backergunge	87	Barisal	1,377	1,770	36				3,183		933		8	941		84	629	616	
	88	Nalchhari	141	366					507		186		1	187				172	
	89	Amulokuti	402	196			10		798		900		20	920				200	
	90	Porajpur	466	142					868		707		0	716		94		23	
	91	Patuakhali	426						426		950			350				909	
		Total	2,802	2,814	46	10			5,602		2,476		94	2,514		118	629	1,410	
		Divisional Total	16,926	13,335	261	50	89		31,401	6	15,065	155	214	1,430	8,833	20,564	1,624	7,705	
CHITTAGONG DIVISION																			
Tippera	92	Comilla	742	642			290		1,674	22	947		84	1,009			495	772	
	93	Bahmanbaria	571	373			4		949	5	175		5	185		208		77	
		Total	1,313	1,015			292		2,623	27	1,122		99	1,188		208	495	849	
Nonakhali	94	Nonakhali	429	411					841		407		29	436	225	215	715	165	
Chittagong	95	Chittagong	2,005	1,954	932		69		4,960	0	1,502		4	1,572	470		1,412	2,423	
	96	Cox's Bazar	322	363					678				53	51	35				
		Total	2,327	2,307	932		69		5,638	0	1,502		57	1,625	505		1,412	2,423	
		Divisional Total	4,071	3,736	932		361		9,009	33	3,091		133	3,240	730	423	2,050	3,437	
PATNA DIVISION																			
Patna	97	Patna	10,499	8,328					18,767	12	7,429		72	7,715			1,08,768	3,122	
	98	Baoh	598	534					952				4	76					
	99	Bihar	916	1,212					2,178		638		25	63				229	
	100	Dinapore	1,111	874			20		2,010		1,096		46	1,742					
		Total	13,064	10,768			20		23,857	12	9,703		72	8,499	10,106		1,08,768	3,414	
Gaya	101	Gaya	6,034	2,505			5		8,544		4,543		15	4,558	2,611		940	1,361	
	102	Likari	763	657			5		1,325		376		8	394	381				
	103	Baudnagar	465	269					724		8		7	10	6				
		Total	7,262	3,431			10		10,593		4,922		30	4,952	3,016		940	1,361	
Shahabad	104	Arrah	1,571	1,624					3,195		970		24	992	1,00,000			485	
	105	Jagdispur	391	320					711				21	21	185		1,365		
	106	Buxar	302	575					877		367		10	377	150		857		
	107	Dumraon	330	541			2		877		459			459			679		
	108	Bhabhna	313	800					613		4		21	25				91	
	109	Sasaram	715	745					1,460		1,100		45	1,145				1,589	
		Total	3,632	4,109			2		7,733		2,900		119	3,019	1,00,335		2,931	2,966	

Municipalities in Bengal during the year 1894-95.—continued.

9 (a)	10									11	12	13
Total Expenditure.	EXTRAORDINARY AND DEBT									Closing balance	Grand Total.	REMARKS
	Investments		Payment to sinking funds.	Provident Fund withdrawn.	Repayment of loans	Advances.		Deposits	Total			
	In securities other than for sinking funds	In Savings Banks.				Permanent	Other					
45	46	47	48	49	50	51	52	53	54	55	56	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
37,565						50	800	836	1,086	7,055	46,396	
5,331							100		100	520	5,960	
10,163							1,850	303	2,153	1,446	13,791	
6,471					500		477	140	1,103	26	7,600	
4,720							225	88	313	338	5,371	
2,156							310		310	100	2,526	
4,735						50	231	250	531	3,481	8,747	
6,314	..					20	516	438	974	251	7,539	
77,485	.				500	120	4,489	2,061	7,170	13,286	97,041	
11,653												
8,349		90			451		36	71	648	673	12,954	
										933	9,282	
20,002		90			471		36	71	618	1,586	22,256	
27,483							728	655	1,383	1,862	26,732	
2,266										191	2,457	
3,445								5	5	887	4,435	
5,754							200		200	979	6,133	
3,023										258	3,281	
37,963							928	660	1,588	3,677	43,128	
3,18,040		90			2,075	400	17,186	8,208	28,940	27,179	3,74,168	
18,885							290	644	1,406	2,069	23,019	
5,645					532	40	400	90	599	175	6,419	
24,530					532	40	750	743	2,005	2,843	29,438	
5,975			..			50	50	79	179	87	6,541	
68,170												
6,246					4,158		1,076	1,075	7,809	14,571	90,550	
							9	502	511	1,520	8,277	
74,416					4,158		1,085	2,477	8,820	16,001	98,527	
1,04,291					4,690	90	2,485	3,299	10,564	10,021	1,24,806	
2,64,708						2,555	21,429	15,298	39,282	80,560	3,84,350	
5,408										702	6,110	
15,979							630	184	814	1,344	17,428	
15,334							3,500	100	3,600	1,063	20,587	
3,00,890						2,555	25,559	16,582	43,000	84,250	4,26,475	
68,567							3,160	614	3,964	16,206	88,827	
5,151		51					3,205	75	3,334	316	12,801	
3,297							390		390	1	4,218	
81,545		51					6,745	894	7,988	10,613	1,05,846	
1,27,689						1,568	2,630		4,198	1,771	1,33,258	
4,632										930	5,582	
9,006										104	9,170	
5,987					25	920			945	880	7,792	
3,294							390		658	33	3,985	
15,605							292	1,215	1,507	113	17,324	
1,66,973					1,893	920	3,312	1,463	7,308	3,480	1,77,011	

FORM No. III.—Statement showing the Expenditure of the

1		2	3	4							5										
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGE							PUBLIC SAFETY											
			General administration—(a) office establishment, inspection, Honorary Magistrate's establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.				
															Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19			
PATNA DISTRICT—concluded			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
Saran	110	Chapra	2,131	1,377	.	.	116	.	3,574	15	1,077	68	1,785	86	.	.	.	.
	111	Revolganj	774	742	.	.	.	.	1,516	.	385	75	460	.	.	.	.	.
	112	Siwan	344	578	.	.	.	250	1,187	.	580	15	595	147	...	404	241	.			
	Total		3,239	2,692	.	.	116	250	6,237	15	2,042	75	2,810	147	86	404	241	.			
Champanan	113	Motihari	557	628	.	38	.	.	1,223	.	621	28	649	.	.	.	.	78
	114	Bettiah	463	1,047	.	.	.	.	1,510	.	729	33	761	138	.	.	.	873
	Total		1,020	1,675	.	38	.	.	2,733	.	1,350	32	28	1,410	138	.	.	930			
Muzaffarpur	115	Muzaffarpur	2,891	2,250	.	.	.	.	5,141	.	2,018	.	2,018	.	.	53,925	576	.
	116	Hajipur	603	911	.	500	2	.	2,076	.	573	.	573	.	.	...	75	.
	117	Lalganj	504	498	.	.	.	.	1,002	.	247	50	312	702	.	.	.	.
	118	Sitamarhi	451	333	.	.	.	.	803	.	228	.	228	.	.	.	.	104
	Total		4,509	4,011	.	500	2	.	9,022	.	3,066	50	15	3,131	702	.	54,000	680			
Darbhanga	119	Darbhanga	1,013	1,900	53	.	.	.	3,865	.	1,542	81	1,023	.	.	360	160	.			
	120	Madhubani	696	442	.	.	.	.	1,138	.	12	5	17	.	.	34	2,601	4
	121	Rosera	463	240	.	.	.	.	705	5	13	18	36	.	.	10	.	.
	Total		3,073	2,582	53	.	.	.	5,708	5	1,567	104	1,676	.	.	404	2,601	170			
Divisional Total			35,779	29,128	53	538	185	250	65,903	32	26,210	229	723	27,194	1,04,398	490	1,00,734	9,212			
BHAGALPUR DIVISION.																					
Monghyr	122	Monghyr	3,114	2,133	.	.	.	.	5,246	.	1,330	474	1,810	.	.	.	.	1,247
	123	Jamulpur	1,451	1,392	.	.	.	.	2,743	.	61	223	284	.	.	317	.	307
	124	Jamul	204	457	.	.	.	.	661	.	119	8	127	.	.	83	.	.
	Total		4,769	3,981	.	.	.	.	8,650	...	1,518	705	2,221	.	.	400	.	1,554
Bhagalpur	125	Bhagalpur	2,538	2,943	.	.	.	.	5,781	.	840	15	855	10,001	15,037	1,109	1,875	.
	126	Colgong	946	353	.	.	.	.	999	.	198	5	203	.	.	480	...	.	
	Total		3,484	3,296	.	.	.	.	6,780	.	1,038	20	1,058	10,001	15,037	1,619	1,875	.
Purnea	127	Purnea	1,359	1,030	.	.	.	.	2,389	.	644	9	653	.	.	682	354	440
	128	Kishanganj	546	477	.	.	.	.	1,022	.	468	7	475	288	682	231	.	.
	Total		1,904	1,507	.	.	.	.	3,411	..	1,112	16	1,128	288	682	685	440	.
Malda	129	English Bazar	851	469	.	.	8	.	1,328	.	460	28	488	.	.	.	33	.			
	130	Old Malda	364	215	.	.	.	.	579	.	199	6	205	.	.	.	25	.
	Total		1,215	684	.	.	8	.	1,907	.	659	34	693	.	.	.	58	.			
Jenihal Pargana.	131	Deoghur	558	496	.	.	.	.	1,054	.	649	7	656	.	.	1,100	699	.
	132	Sahibganj	1,243	654	.	.	.	.	1,897	.	509	20	619	540	..	202	30	.
	Total		1,801	1,150	.	.	.	.	2,951	.	1,158	27	1,275	540	.	1,302	739	.
	Divisional Total			13,173	10,518	.	.	8	.	23,699	.	5,573	802	6,375	11,738	10,119	3,606	4,935	.		
ORISSA DIVISION.																					
Cuttack	133	Cuttack	2,876	1,939	91	.	38	.	4,464	45	2,465	44	2,504	.	770	..	1,792	.			
	134	Jajpur	401	555	.	.	.	.	936	.	21	14	35	...	26	...	57	.
	135	Kendrapara	468	892	.	...	.	.	1,360	1	.	22	81	150	...	...	199	.
	Total		3,745	3,406	91	.	38	.	6,760	46	2,486	22	66	2,600	150	845	.	2,058	.		
Balasore	136	Balasore	476	1,182	.	1,408	2	144	3,216	.	1,125	.	1,135	447	..	.	254	.			
Puri	137	Puri	2,380	2,021	.	.	.	.	4,411	.	1,552	.	1,534	32	...	4,399	304	.
Divisional Total			6,681	6,645	91	1,408	40	144	14,407	46	5,173	22	136	5,379	619	845	4,899	2,706			

Municipalities in Bengal during the year 1891-95—continued.

PUBLIC HEALTH AND CONVENIENCE.												13
Conservancy (including road cleaning, watering and latrines).	Hospital and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pound.	Dak bungalows and annas.	Arboriculture, public gardens, and experimental cultivation.	Public works (a)				Total	REMARKS
							Establishment (b)	Buildings (c)	Roads (d).	Stores (e)		
20	21	22	23	24	25	26	27	28	29	30	31	67
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
8,977 2,900 1,002	6,120 1,614 1,658	420 188 115	935	14	60	28	42 160	16 835	1,461 925 1,363	..	18,040 5,868 6,534	
13,569	9,392	723	965	14	60	28	202	831	3,749		30,541	
2,890 3,927	3,201 5,803	76 91	98 105	73 195		195 198	240	3,401	1,192 1,073		210,784 10,748	
6,307	7,104	167	203	268		393	240	3,401	2,265		21,626	
12,847 1,540 401 589	5,676 1,183 110 3,880	192 61 66 81	364 46 7	118 ..		406	232 281 150 37	2,532 755 118 270	10,578 2,314 1,213 2,872		87,366 6,182 2,902 7,472	
15,416	10,846	400	319	118		406	700	3,095	10,977		1,04,323	
10,405 1,649 773	2,487 2,124 1,402	301 103 60	72 365 68	179 8			1,036 65 300	191 100	3,940 3,581 419		19,615 10,717 3,140	
12,917	5,993	464	505	187			2,001	291	7,940		33,472	
1,78,816	79,930	4,004	2,170	887	60	1,024	7,980	24,046	80,435	6,475	6,39,261	
17,082 9,085 336	9,233 402 400	568 404 120	353	48 60		810	1,240 758	284 431	6,647 2,783 631		38,363 14,538 1,633	
27,405	10,035	1,092	352	106		810	1,998	718	10,061		54,533	
19,605 631	5,404 1,326	311 19	463	80 30	29	494 1	1,074 200	107	15,543 420	143	72,606 5,112	
21,236	6,730	330	463	110	29	495	1,874	107	15,789	143	75,778	
1,889 923	3,971 1,607	176 144	1				1,008 252	25 249	3,922 963		11,777 4,702	
2,827	4,578	320	1				1,200	274	4,915		16,479	
5,390 646	3,406 711	165 24	..		77		319 40	2,028 2	234	27	11,508 1,612	
5,039	4,177	182			77		389	2,030	234	27	12,120	
4,281 5,866	1,946 1,617	38 95		1		..		625 1,667	1,572 601		10,361 10,218	
9,847	3,563	133		1				2,292	2,363		20,479	
66,054	29,393	2,064	816	219	106	1,305	5,521	5,481	33,342	170	1,80,889	
14,222 943 624	1,663 1,088 870	405 41	401	587 9	..	169 80 86	998 00		5,627 1,320 2,753		26,734 3,503 5,040	
15,949	3,501	446	401	596		344	1,054		9,699		35,277	
3,881	1,066	40	334	376		204	483		1,369	180	8,564	
14,739	4,307	183	293	278		92	297	332	695		25,683	
24,560	8,554	639	1,118	1,250		640	1,808	332	11,763	180	69,773	

FORM No. III.—Statement showing the Expenditure of the

1			2			3			7			8			9					
NAME OF DISTRICT.			Serial number of Municipality.			Name of Municipality.			PUBLIC INSTRUCTION				CONTRIBUTIONS		MISCELLANEOUS					

Municipalities in Bengal during the year 1894-95--continued.

9(a)	10									11	12	13
Total Expenditure.	INVESTMENT		EXTRAORDINARY AND DEBT							Closing balance	Grand Total.	REMARKS
	In securities other than for Sinking Funds	In Savings Bank.	Payments to sinking funds.	Provident fund withdrawals.	Repayment of loans.	Advances		Deposits	Total			
						Permanent.	Other.					
45	46	47	48	49	50	51	52	53	54	55	56	57
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
31,860 8,900 9,293					3,126	20	1,272 140 300	42	4,418 140 342	81 706 1,772	36,350 9,806 11,407	
50,113					3,126	20	1,712	42	4,900	2,559	57,572	
13,769 13,785						20	1,058	722	1,800	131 1,371	15,700 15,166	
27,554						20	1,058	722	1,800	1,502	30,556	
98,991 9,547 4,750 9,626		305 50					4,047 1,305 815 1,438	3 174 222 42 75	7 586 1,527 857 1,563	13 091 2,118 179 3,585	1,19,708 13,188 5,706 14,774	
1,22,820		415					7,605	3 513	11,543	18 973	1,53,326	
27,306 12,409 4,507							2,151 3 942 250	343 42	2,494 3,942 292	12 035 8,440 869	41 835 19 831 5,527	
44,082							6,343	385	6,728	16,343	67,193	
7,92,907		466			7,274	900	52,334	22,619	83,653	1,43,719	10,20,279	
51,387 19,931 2,801							580 90	180	719 90	4 266 3,943 124	55,653 24,603 9,015	
74,119							629	180	809	8,333	81,261	
85,396 4,818		423	4,000	180		100	4,863	1,331 2	8 800 102	7,500 1,017	1,01,702 6 847	
90,214		423	4,000	180		100	4,863	1,343	8,008	9,417	1,08,530	
15,193 6,909		199 96					2,010 40	452 309	2,601 445	3,160 609	20 954 7,963	
22,102		235					2,050	761	3,040	3,769	28,917	
14,517 2,873		68					100	66 114	168 172	5 2,402	14,688 5,447	
17,390		68					100	180	338	2,407	20,135	
12,901 13,940		64 168				20 50	1,910 690	674	1,794 1,582	1,568 844	15,863 15,666	
26,141		232				70	2,000	674	2,976	2,412	31,520	
2,29,966		948	2,000	180		170	9,642	3,128	10,077	26,348	2,72,381	
32,890 5,095 7,330		60		12		40	5,036 93 181	2,572 93 181	7,680 93 201	480 97 648	47,850 5 285 8,169	
52,105		60		13		40	5 036	2,825	7,974	1,225	61,304	
14,616							1,270	161	1,431	84	16,131	
34,968		313		105	1,626	50	904	100	3,098	2,754	40 818	
1,01,687	...	873		117	1,626	90	7,210	3,087	12,803	4,003	1,18,253	

FORM No. III.—Statement showing the Expenditure of the

1	2	3	4							5								
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality	GENERAL ADMINISTRATION AND COLLECTION CHARGES							PUBLIC SAFETY.					Water-supply.		Drainage.	
			Office General administration—(a) establishment, &c	Collection of taxes, including bonded warehouses, &c	Collection of tolls on roads and ferries.	Survey of land.	Refunds	Pensions and gratuities.	Total.	Fire (establishment, &c).	Lighting (establishment, &c.).	Police (establishment, &c.).	Rewards for destruction of wild animals.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment repairs, &c.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
CHOTANAGPUR DIVISION.			Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs	Rs	Rs	Rs.	Rs	Rs.
Hazaribagh	138	Hazaribagh	401	890			.		1,331		44		27	81	700	89		240
	139	Chatra	576	485			.		1,001		..		16	16		308	132	
		Total	1,067	1,375					2,442		44		83	97	700	307	132	240
Lohardaga	140	Ranchi	1,277	903					2,180		503		8	511	1,114	26		441
	141	Lohardaga	648	443					1,096		54			54				40
		Total	1,925	1,351					3,276		557		8	565	1,114	26		487
Palamau	142	Daltonganj	580	182					772		52		14	66	151		73	75
Manbhum	143	Purnia	1,228	674			3		1,905		818		44	563	4,337		1,413	130
	144	Jhaida	356	200					625		27			27				97
	145	Raghunathpur	217	253					470	3	30		8	41				
		Total	1,801	1,196			3		3,000	3	875		52	930	4,337		1,443	227
Singbhum ...	146	Chaibassa ...	544	384					928		308		34	342				32
		Divisional Total	5,027	4,488			3		10,418	3	1,636		161	2,000	6,502	423	1,648	1,070
		Grand Total	1,86,255	1,46,142	1,787	3,378	2,145	1,114	3,40,831	29,553	1,60,696	12,530	3,001	2,06,679	7,36,231	61,072	2,02,413	71,328
		Grand Total for 1893-94	1,85,423	1,42,535	2,297	2,540	3,493	1,044	3,37,331	27,406	1,66,167	11,914	2,480	2,08,977	94,082	61,652	2,21,021	65,663

6

PUBLIC HEALTH AND CONVENIENCE

13

Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses and burning flat.	Fountains.	Dak bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Public works.				Total
							Establishment.	Buildings	Roads.	Stores.	
20	21	22	23	24	25	26	27	28	29	30	31
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,690 1,394	1,409 1,086	104 96	146 30			10 88	120	95 53	723 728	8	6 311 4,043
4,084	2,585	200	170			104	120	148	1,451	8	10,354
7,385 572	2,232 310	120 65	12	236	139	59	58 100	99	1,075 548	12	12,996 1,692
7,957	2,581	185	12	236	139	59	158	99	1,623	12	11,688
909	120	95		8			76	546	510		2,567
3 05. 480 361	1,922 404 656	120 10 10	1,363 33	162 .	3 111			807	1,339 121 700		14,655 1,223 1,760
2,870	2,982	140	1,396	162	114			807	2,160		17,638
1,308	1,472	188		112			186		59		3 305
18,128	9,740	758	1 584	516	253	163	540	1,600	5,809	20	48,852
8,84,501	3,31,052	18,044	22 008	6,147	419	9,727	65,736	60,458	4,52 097	7 950	29,31,040
8,40,849	2,82,189	18,828	20,981	8,094	354	11,106	64,490	45 940	4,31,451	5,942	21,72,892

REMARKS.

57

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1		2		3		7				8		9						
NAME OF DISTRICT.		Serial number of Municipality.		Name of Municipality.		PUBLIC INSTRUCTION				CONTRIBUTIONS		MISCELLANEOUS						
						Schools and colleges.	Contributions	Libraries, museums, &c	Total	For general purposes.	Interest due on account of previous years	Interest due on account of current year	Actual cost of works done for private individuals	Other items (to be specified in detail in as many columns as may be necessary)				Total
1	2	3	4	5	6	32	33	34	35	36	37	38	39	40	41	42	43	44
						Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs
CHOTANAGPUR DIVISION.																		
Hasaribagh	{	138	Hasaribagh				636		636					188		16		204
		139	Chatra				475		475					115		25	16	156
			Total				1,111		1,111					303		41	16	360
Lohardaga	{	140	Banchi			110	589		589						8	75	66	149
		141	Lohardaga				360		410								73	79
			Total				110	899		909						8	76	149	222
Palamau	{	142	Daltonganj				146		146					48		16	96	160
			Total															
Manbhum	{	143	Purnia				600		600					205		167	418	788
		144	Jhaisa				330		330					90		6	60	86
		145	Raghunathpur				336		336					35	20	3	3	58
			Total				1,275		1,275					270	20	173	460	932
Singhbhum	{	146	Chaibassa				240		240							13	60	73
			Divisional Total															
Grand Total						57,691	77,647	1,186	1,36,524	7,190	7,548	32,214	6,001	29,667	10,073	6,694	68,921	1,60,438
Grand Total for 1893-94						71,195	94,510	1,132	1,50,367	8,605	8,963	43,306	10,255	26,557	12,311	6,176	69,507	1,39,652

Municipalities in Bengal during the year 1894-95—concluded.

9(a)	10									11	12	13
Total expenditure	EXTRAORDINARY AND DEBT									Closing balance	Grand Total	REMARKS.
	Investments.		Payments to sinking funds	Provident Fund withdrawals	Repayment of loans	Advances		Deposits	Total			
	In securities other than for sinking fund	In Savings Banks				Permanent	Other					
45	46	47	48	49	50	51	52	53	54	55	56	57
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
8,613							426	478	881	217	9,744	
5,751		71					440	279	719	320	6,861	
14,364		71					866	757	1,677	567	16,604	
16,425		225				50		570	825	18	17,268	
3,325							250	10	260	27	3,612	
19,750		225				50	250	580	1,085	45	20,880	
3,711		63					190	262	445	1,425	5,581	
18,049							880	288	1,168	7,278	27,265	
2,291								170	170	2,184	4,475	
2,665										451	3,288	
23,775							880	478	1,338	9,915	35,024	
4,888								40	40	818	5,776	
66,488		353				50	2,120	2,057	4,585	12,900	83,873	
37,81,701		10,731	1,721	168	91,404	2,705	1,44,021	81,171	2,96,010	4,86,660	45,54,380	
30,01,011	3,309	2,798	10,500		14,450	4,189	1,34,537	40,158	2,10,350	5,11,710	37,32,071	

Circular No. 37M.

COPY forwarded to all Commissioners of Divisions for information and for communication to District Officers and Municipalities.*

* Burdwan Division ... 283	Chittagong Division ... 68	additional copies are forwarded for distribution among the Municipal Commissioners.
Presidency " ... 428	Patna " .. 287	
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Dacca " .. 172	Orissa " ... 67	
Chota Nagpur Division ... 92		

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COPY forwarded to all Departments of this office for information.

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By order of the Lieutenant-Governor of Bengal,

C. A. OLDHAM,

Under-Secretary to the Government of Bengal.

CALCUTTA,

The 11th December 1895.

MUNICIPAL DEPARTMENT.

MUNICIPAL—No. 3389M.

CALCUTTA, THE 30TH NOVEMBER 1900.

FROM E. N. BAKER, Esq., C.S.I.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

SIR,

I AM directed to submit, for the information of the Government of India, the accompanying copy of a Resolution recorded by the Lieutenant-Governor on the working of Municipalities in Bengal during the year 1899-1900, together with Statistical Tables Nos. I, II, and III, prescribed under Home Department Resolutions No. $\frac{1 \text{ Mupl}}{63-64}$, dated 31st May 1890, and No. $\frac{1 \text{ Mupl}}{68-70}$, dated 23rd July 1891. Table No. IV is blank, as no octroi duties are levied in Bengal.

2. In accordance with the orders of the Government of India, contained in Mr Lyall's letter No. 32, dated the 19th April 1894, the balances of the several Municipalities have been verified in the manner prescribed by the Accountant-General.

3. The Report on the working of the Calcutta Municipality has already been submitted to the Government of India, with the Lieutenant-Governor's Resolution thereon.

4. The review of the financial position of each Municipality in Bengal in debt to Government, which was called for in the letters from the Government of India noted in the margin, is contained in paragraph 42 of the Resolution.

No. 134, dated the 16th August 1898.

No. 140, dated the 29th August 1899.

I have the honour to be,

SIR,

Your most obedient servant,

E. N. BAKER,

Secretary to the Government of Bengal.

MUNICIPAL DEPARTMENT.

MUNICIPAL.

RESOLUTION—No. 3383M.

CALOUTTA, THE 30TH NOVEMBER 1900.

READ—

The Reports from the several Commissioners of Divisions on the working of Municipalities in Bengal (except Calcutta) during the year 1899-1900.

Read again—

The Resolution reviewing the Divisional Commissioners' Reports on the working of Municipalities during the year 1898-99.

The number of municipalities in Bengal during the year ending with 31st March 1900 was 153. Two new municipalities were formed during the year by the subdivision into smaller bodies of existing municipalities which had been found too large for efficient administration. The population within municipal limits therefore remained practically stationary, the slight variation from the previous year's figures being due to the alteration of certain municipal boundaries. According to the census figures of 1891 the population of the 153 municipal towns is 2,730,809.

2. The total number of rate-payers rose from 467,240 in 1898-99 to 469,669, representing 17·2 per cent. of the municipal population, as against 17 1 in the previous year. The increase is due to considerable additions in the Bhagalpur Municipality, where the number rose from 6,289 in the previous year to 10,233. But for this, there would have been a decrease. With reference to the falling off of 2,057 in the number of rate-payers in the municipalities of the Presidency Division as compared with the previous year, the Commissioner remarks that the reason of the variations, which are most marked in towns where the tax on persons is in force, is that, when names of rate-payers who have ceased to occupy holdings are struck off the demand roll, sufficient efforts are not made to maintain the balance by the assessment of new residents, and that many persons thus escape taxation altogether. This remark is of general application, and it is probable that the results of the forthcoming census will disclose a percentage of rate-payers decidedly lower than that at present recorded. The percentage of rate-payers to population varied between 32·2 at Noakhali and 6·1 at Kurseong. Taking Divisional averages, the percentage exceeded the provincial average in the Presidency (19·3), Chittagong (18·5), and Burdwan (18·49) Divisions, whilst the rest fell below it. In the Bhagalpur Division all the municipalities, except Deoghur and Sahibganj, show an increase, and the percentage has risen from 12·8 to 15·1.

In reviewing the working of municipalities during 1898-99, Government had occasion to comment on the extraordinarily large reduction in the number of assesses which the figures submitted to Government by the Darbhanga Municipality showed to have been effected by an objection committee, and the attention of the local officers was drawn to the matter. It is now reported that those figures were altogether erroneous. The correct figures show that the revision of assessment made in 1897-98 and 1898-99 raised the number of assesses by 2,534, or by 37 per cent., and the demand on account of personal tax by Rs. 13,146 or 59 per cent. The figures of 1899-1900 show a reduction on those of 1898-99 of 2 per cent. in the number of assesses, and of 15 per cent. in the demand; and it is reported that during the current year there has been a very large further reduction. The Commissioner observes that the reduction, including that made during the current year, is enormous and appears to be difficult to justify. The explanation given by the Chairman is that the revision of assessment was not properly done, and that the remissions which have been granted were carefully made and were justified. The matter will doubtless be further considered during the current year by the local officers. It is clear that

the Darbhanga Municipality has not yet attained to the first essential of municipal administration; that is, reasonable assessment of the property within it. Both the percentage of rate-payers to population and the incidence of taxation in this municipality are for 1899-1900 below the Divisional, and still further below the Provincial average, and it appears that a still further reduction will be made during the current year. The Lieutenant-Governor trusts that no time will be lost in putting the assessment on a final and satisfactory basis.

3. *Results of elections held during the year.*—A general election of Commissioners under the Bengal Municipal Act, 1884, took place during the year, on the expiry of the term of office of those who were elected in 1896-97. The results of the general elections, and of the bye-elections held during the year, are given in Appendix B. These were contested in 251 cases out of 457, and the percentage of voters was fairly high. In 5 cases the elections failed, owing to candidates not being nominated within the prescribed time or for other reasons. The average percentage of attendance of voters in contested elections was 43·93, against 40·9 in the general election of 1896-97. It is reported that generally a considerable amount of interest was taken in the elections, but it is nowhere stated what the questions were that aroused this interest; and, so far as can be gathered from the various reports, the issues lay generally rather between men than between measures. The incidence of municipal taxation, and the range of the objects to which its proceeds can be devoted are far more strictly limited in Bengal than in England, and Bengal cannot, therefore, be expected to show any such general division as that which exists in England between municipal parties. Contests were most general and keenest in the Burdwan and Presidency Divisions. Regarding the former of these, the Commissioner observes that the party spirit manifested in the majority of the municipalities situated on the East Indian Railway was of an unhealthy kind.

4. The following table shows the composition of the municipal bodies in each Division at the close of the year:—

NAME OF DIVISION	NUMBER OF MEMBERS.				RACE		OCCUPATION OR PROFESSION									
	Ex-officio	Nominated	Elected	Total	Europeans	Natives	Government servants	Zamindars and land-holders	Pleaders and mukhtars	Planters	Mercantile traders and money-lenders	School masters (other than Government employees).	Medical practitioners	Government pensioners	Unspecified.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Burdwan	9	139	228	376	51	345	53	72	76		62	17	39	11	46	
Presidency	6	250	334	590	40	550	76	171	78		76	37	28	37	85	
Rajshahi	2	84	96	182	38	144	35	31	48	4	8	6	12	8	30	
Dacca	10	104	112	226	13	213	35	48	69		23	14	13	2	22	
Chittagong	10	32	40	82	10	72	18	11	34		6	3	3	1	7	
Patna	18	173	192	383	52	331	62	122	104	4	34	10	4	3	36	
Bhagalpur	6	60	91	157	25	132	26	33	25		21	2	7	3	40	
Orissa	3	38	34	75	6	69	24	10	27		1	3	4	4	6	
Chota Nagpur	19	64	36	119	23	96	31	9	44		14	1	6	8	11	
Total	83	944	1,163	2,190	238	1,952	362	507	509	8	245	92	113	72	283	
Total of 1898-99	62	945	1,173	2,180	230	1,950	355	503	506	14	244	114	92	61	291	
Percentage on the total of 1899-1900.	3·8	43·1	53·1	..	10·8	89·1	16·5	23·1	23·2	3	11·2	4·2	5·1	3·3	12·9	
Do do. of 1898-99	2·8	43·4	53·8		10·6	89·4	16·3	23·1	23·3	·6	11·2	5·2	4·3	2·8	13·3	

The variations from the figures of the previous year are slight, except in the case of school-masters other than Government servants, and medical practitioners. The landholding classes and members of the legal profession continued to provide the great majority of the Commissioners.

5. *Attendance at meetings.*—There were in all 2,515 meetings held during the year, against 2,586 in 1898-99. Of these, 243, or 9·6 per cent., were unsuccessful or had to be adjourned, as against 227 meetings, or 8·7 per cent., in the previous year. Twenty-five municipalities against 31 in the previous year held more than 20 meetings, whilst 25 municipalities failed to hold at least one meeting every month. At Sherpur in the Mymensingh district the Commissioners convened the largest number of meetings, viz., 45, of which, however, 18 were unsuccessful. Ranaghat comes next with 31 meetings, of

which 4 were unsuccessful. The municipality of Sahibganj in the Sonthal Parganas held only 7 meetings, all successful, with an average attendance of 42 per cent. of the members. The important municipality of Garden Reach has failed to hold 12 meetings during the year in two successive years, and an explanation on this point has been called for. In 69 municipalities, as against 79 in 1898-99, an average of more than one-half of the total number of Commissioners attended at each meeting. The highest percentages of attendance were 82 at Kamarhati, 78 at Patuakhali and Jagdispur, 75 at Raghunathpur, 72 at Baduria, Dumraon and Colgong, and 71 at Cossipore-Chitpur; whilst the lowest was 23 at Meherpur.

On the whole, the number of meetings held and the average attendance at meetings appears to have been satisfactory and sufficient for practical administrative purposes.

6. *Assessments and taxation.*—The statement in Appendix C shows the mode of assessment prevailing in each municipality in the Province, the percentage at which the tax was levied, and the results of revision of assessment made during the year. Of the rates generally levied, those on holdings and on persons, the former was in force in 40 towns, and the latter in the remainder, with the exception of Bhadreswar and Puri, where both forms of taxation were in force in different wards. The rate on holdings was levied at the maximum rates prescribed by law in all but 11 towns, in which Howrah and Darjeeling are included. The tax on persons is levied on the principle of apportionment of the taxation ascertained to be necessary among the rate-payers according to their circumstances and therefore varies in each town in which it is in force.

Of special rates, the latrine-rate was levied in 93 towns on sliding scales or at rates varying from 10 to 3½ per cent. A water rate was levied in 9 towns which are provided with a filtered water-supply.

7. The incidence of municipal taxation (excluding Calcutta) varied between Rs. 7-2-4 at Darjeeling and 4 annas at Bazitpur in the district of Mymensingh. The average for the whole Province was Re. 1-1-6, showing an increase of nine pies per head since the previous year. In 54 towns, against 46 in 1898-99, the incidence of taxation exceeded one rupee per head of population, and it was below 8 annas in 38 towns, against 40 in the previous year.

8. *Revision of assessment.*—A revision of assessment, general or partial, came into force during the year in several municipalities, the best financial results being attained in the following towns:—

NAME OF MUNI- CIPALITY.	Amount of increase Rs.	NAME OF MUNI- CIPALITY.	Amount of increase. Rs.
Bhagalpur ..	23,690	Hajipur ...	1,546
Howrah ...	14,086	Santipur ..	1,323
Darjeeling ...	9,816	Monghyr ...	1,258
Pabna ...	3,097	Purulia ...	1,252
Barisal ...	2,335	Faridpur ...	1,168
Muzaffarpur ..	2,300	Lalganj ...	1,140
Arrah ..	2,293	Raniganj ...	1,062
South Barrackpore ...	1,561		

The bulk of the increase in Bhagalpur, which was very large, was effected in respect of the water-rate, which has been doubled. The Commissioner observes that this has given rise to much grumbling, as the service has not improved. One chief obstacle in the way of improvement has been lack of funds, and as this has now been removed, reforms should be speedily effected. The same officer brings to notice a number of instances of apparently unequal assessments in Monghyr.

The Magistrate of Midnapore reports that the enhancement obtained by the revision of assessment in the Midnapore Municipality was followed by liberal reductions granted by Appeal Committees, so that the net result was a small increase of Rs. 513 in the demand. A general revision of assessment in the Kharar Municipality by a Sub-Committee of the Commissioners was held null and void, it being found that the demand was considerably reduced without

assigning any reasons for it. On the subject of revision of assessments the Commissioner of the Presidency Division observes :—

“The inconsistencies in the system of taxation noticed in the previous reports still exist, and will not be removed until Municipal Commissioners become more alive to the importance of adequately assessing the rate-payers, in which duty they often fall short for far of becoming unpopular, and the only alternative is to have the assessments properly made by outside or paid agencies, as has been done in the South Suburban Municipality under the special order of Government under section 111A of the Bengal Municipal Act.”

The difficulty, however, of obtaining the services of a suitable assessor at a price which municipalities can afford to pay is very clearly pointed out and instanced by the Commissioner of Chota Nagpur, who suggests the entertainment by Government of a permanent trained staff of professional assessors to be paid by regular *pro rata* contributions from municipalities.. The suggestion is one of considerable practical importance, and will be separately considered by Government.

9. *Demands, collections, remissions and outstandings on account of taxes.*—The following table compares the totals under these heads for the year 1899-1900 with those of the previous five years :—

YEAR.	DEMANDS.			COLLECTIONS						REMISSIONS				Out-standing balance.
	Arrear	Current.	Total	Arrear	Current	Total.	Percentage of column 5 on column 2	Percentage of column 6 on column 3	Percentage of column 7 on column 4	Arrear	Current	Total	Percentage, column 13 on column 4	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs	Rs	Rs.	Rs	Rs	Rs				Rs	Rs			Rs
1894-95	4,93,558	23,71,593	28,65,151	2,74,419	19,76,277	22,50,696	55.6	89.3	79.5	96,983	58,144	1,55,127	5.4	4,59,328
1895-96	4,63,780	25,27,824	29,91,606	2,47,670	20,89,234	23,37,104	53.4	82.0	78.1	75,814	59,450	1,35,264	4.5	5,19,233
1896-97	5,21,077	27,13,569	32,34,646	2,80,108	22,09,050	24,89,158	55.4	81.4	77.2	94,413	70,872	1,65,285	5.0	5,71,203
1897-98	5,75,937	29,35,594	35,11,531	3,24,321	28,00,280	31,24,501	55.2	81.1	76.9	89,215	69,429	1,58,644	4.6	6,16,346
1898-99	6,52,216	29,29,708	35,81,924	3,45,271	24,52,861	27,98,132	52.9	83.7	78.1	1,04,857	71,009	1,76,766	4.0	6,07,082
1899-1900	6,05,800	30,54,613	36,60,413	3,08,552	26,33,610	29,42,162	50.9	85.7	79.7	1,21,134	79,811	2,00,945	5.4	5,47,300

The noticeable features of this table are the increase in the amount actually collected and the reduction of the outstanding balance.

There was an increase of 2 per cent. in the collection of current demand as compared with the previous year, and, although the proportion of gross collections to current demand has fallen slightly from 95.5 per cent. in 1898-99 to 95.3 per cent. in 1899-1900, the Municipal Committees have, on the whole, done well in the collection of their revenues. The growth in the remissions, both arrear and current, is, however, an unsatisfactory feature in this table.

10. The table below shows the percentages of collection attained by the municipalities in each Division as compared with the previous year :—

PERCENTAGE OF TOTAL COLLECTION ON TOTAL DEMAND	NUMBER OF MUNICIPALITIES																			
	Burdwan		Presidency		Rajshahi		Dacca.		Chittagong		Patna		Bhagalpur.		Orissa.		Chota Nagpur		Total	
	1898-99	1899-1900	1898-99	1899-1900	1898-99	1899-1900	1898-99	1899-1900	1898-99	1899-1900	1898-99	1899-1900	1898-99	1899-1900	1898-99	1899-1900	1898-99	1899-1900	1898-99	1899-1900
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
From 90 to 99 per cent.	10	12	14	23	6	5	13	16	3	3	19	18	6	6	3	3	3	3	76	89
.. 80 to 89 ..	7	6	15	9	3	5	3	..	2	2	8	6	3	3	1	3	3	1	42	33
.. 70 to 79 ..	3	2	8	7	1	1	..	..	..	..	1	..	1	..	..	1	3	3	16	10
.. 60 to 69 ..	4	4	3	1	1	..	1	1	..	1	..	..	1	1	..	1	2	11	10	5
.. 50 to 59 ..	1	3	..	2	..	..	..	..	1	..	..	..	..	..	..	..	..	3	2	..
.. 40 to 49 ..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..
.. 30 to 39 ..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..
Total number of municipalities.	27	27	40	43	11	11	17	17	6	6	26	26	10	10	5	5	9	9	151	158

Of the divisional groups, the first place is as usual taken by Dacca, which shows a further creditable advance on the satisfactory collections of the previous year, the percentage standing at 93.2, against 92.7 in 1898-99. Sixteen

out of the seventeen municipalities in the Division realised over 90 per cent. of their gross demands, the only exception being the small municipality of Nalchiti in the Backerganj district, where collections were delayed by the detection of frauds in the office and the prosecution of the accountant. The Chittagong Division with an average collection of 81.1 per cent. of the demand, comes next. Good results were also obtained generally by the municipalities in the Patna, Rajshahi, Bhagalpur and Orissa Divisions. The average percentage of collections in the Presidency Division shows a satisfactory improvement from 80.9 in 1898-99 to 85.3, whilst the percentage in the Burdwan Division, 66.28, although it shows some improvement over the previous year, was the lowest in the Province.

11. Of individual municipalities, in 51 against 42 in the previous year over 95 per cent. of the total demand was collected, the following 25 towns showing the most satisfactory results :—

NAME OF MUNICIPALITY.		Total demand.	Percentage of collection.	Total remission.	Outstand balance
		Rs.		Rs.	Rs.
Deoghur	...	6,246	100	...	...
Tamluk	...	5,616	99.99	1	...
Gaya	...	55,137	99.8	110	...
Tikari	..	5,746	99.8	6	1
Jhalakati	..	5,879	99.6	18	...
Narainganj	...	50,351	99.4	137	140
Dumraon	...	7,319	99.4	34	5
Sitamarhi	...	6,338	99.4	32	...
Titagar	.	14,930	99.3	104	...
Lalganj	..	4,481	99.3	24	6
Khulna	...	10,784	99.0	59	46
Bazitpur	...	2,386	98.9	24	...
Roserah	...	3,420	98.9	36	...
Daltonganj	...	5,343	98.87	48	12
Maheehpur	...	2,171	98.8	12	14
Hajipur	...	8,813	98.7	109	...
Madhubani	...	6,971	98.7	85	...
Jagdispur	...	3,837	98.64	52	...
Pirojpur	...	6,032	98.6	44	38
Chagda	...	3,219	98.6	52	16
Chandrakona	...	4,473	98.6	37	24
Meherpur	...	2,500	98.5	23	12
Siwan	...	8,167	98.3	95	40
Sherpur (Bogra)	...	5,530	98.1	29	74
Basirhat	...	5,609	98.0	82	29

These results reflect great credit on the administration of the municipalities concerned, and show that, where energy and attention are devoted to the work of collection, the municipal dues can be collected practically in full under existing rules.

In the Resolution recorded by Government on the working of municipalities during 1898-99, Howrah and Darbhanga were noticed as the most conspicuous examples of failure in the matter of collections. In the latter municipality there has been, in the year under review, a very great improvement, the percentage of collections having risen from 50.3 to 79.7. This result has been attained, as noticed in paragraph 2 above, partly by making large

reductions in the demand. But the amount actually collected has risen from Rs. 25,974 to Rs. 31,860, a result which is stated by the Commissioner to be due entirely to the exertions of the District Magistrate. As is explained in the Magistrate's report the municipality has been endeavouring to arrive at a demand which is really realisable, in place of an imaginary and irrecoverable one; and, until this is done, the percentage of collections to the demand affords no criterion of administration. Meantime, the improvement on the previous year is undoubted, and the municipality is to be congratulated on it.

In Howrah, on the other hand, the previous unsatisfactory state of things has continued. The percentage of total collections was 90·6 of the current and 69·06 of the total demand, and, in spite of largely increased remissions, the enormous outstanding demand has continued stationary. It is unnecessary for the purposes of this review to deal at any length with the reasons of the existence of this state of affairs. They have already been the subject of a special enquiry by the Commissioner whose report has been submitted to Government, and who has been requested to formulate proposals for removing the various defects which he has enumerated. It is sufficient to observe that the report in question indicates clearly the gravest lack of organisation. The Lieutenant-Governor trusts that the measures to be taken for the introduction of a better system will be effectual and will be promptly introduced.

Specially unsatisfactory results are noticeable in Bally, where the percentage of total collections to total demand was 53·03, Bhadreswar (53·6) and Hooghly-Chinsura (54·1). The administration of the collection department in these and several other municipalities of the Burdwan Division requires the special attention of the Commissioner. There is also a noticeable deterioration in the Bhagalpur Municipality, where the total sum collected fell off from Rs. 87,791 to Rs. 83,161, and the percentage of collections to demand from 77·88 to 69·9. The principal cause of this was the uncalled for delay of an objection committee in disposing of objections. This is the more unfortunate since, as has been previously remarked by Government, the finances of this municipality have been in disorder for some time. Better results are now anticipated from the stricter control which has been obtained by the appointment of a new Chairman, and it is to be hoped that the anticipation will not be disappointed.

12. The average percentage of remissions for the whole Province rose

DIVISIONS.	Percentage of remissions		Outstanding balances.	
	1898-99	1899-1900	1898-99.	1899-1900.
			Rs.	Rs.
Burdwan ...	4·48	6·4	3,68,168	3,45,567
Presidency	6·7	6·7	90,260	67,259
Rajshahi ...	6·0	4·5	26,314	28,489
Dacca	2·5	3·1	15,575	12,349
Chittagong	4·1	2·8	6,239	10,260
Patna ..	5·4	3·4	43,045	37,149
Bhagalpur	3·13	4·7	26,666	32,282
Orissa ..	3·63	7·5	11,609	8,994
Chota Nagpur	4·8	6·1	20,156	14,957

from 4·9 in 1898-99 to 5·4 during the year under review; but it is satisfactory to notice that with this slight increase in the remissions the outstanding balance fell from 16·9 to 14·8 per cent. of the total demand. The marginally-noted figures compare the percentages of remissions and the outstanding balances in each Division during the years 1898-99 and 1899-1900.

There was a marked increase in the percentage in the Burdwan and Chota Nagpur Divisions. In the Patna Division, with a reduction in the percentage of remissions from 5·4 to 3·4, the outstanding balance also was reduced from Rs. 43,045 to Rs. 37,149. Taking the case of individual municipalities, the largest remissions were allowed in the municipalities of Garden Reach (22·0), Bhadreswar (19·2), Darbhanga (17·9), Chatra (17·2), Serampore (14·4), Lohardaga (13·5), Baduria (12·0), Hooghly and Chinsura (11·8), and Jangipur (11·5). At Garden Reach the large remissions were due to the old and irrecoverable arrears handed over to the new municipality by the South Suburban Municipality and to inequitable assessment. The case of Darbhanga is, as already noticed, a special one.

13. *Fresh imposts levied during the year.*—Fees for the registration of carts were levied for the first time in the municipalities of Muktagachha, Netrokona and Brahmanberia. A water-rate for the supply of filtered water was for the first time levied at Berhampore. Fees under Part IX of the Bengal Municipal Act for the cleansing of private privies were also levied for the first time at Muzaffarpur and Hazaribagh and in portions of the municipalities of Arambagh,

Rajpur, Garulia and Bhatpara. License-fees under section 261 were also levied for the first time at Samastipur, Netrokona and Muktagachha. Fees under the Hackney Carriage Act were levied for the first time in the Barasat Municipality. At Howrah the fees under section 189 of the Act for the removal of rubbish, which had practically never been realised before, were collected to a considerable extent.

14. *Income and expenditure.*—The following table shows separately for each Division the opening and closing balances, the income and the expenditure of its municipalities during 1898-99 and 1899-1900:—

NAME OF DIVISION	Opening balance		Income during the year		Total funds available for expenditure		Total expenditure		Closing balance.	
	1898-99	1899-1900	1898-99	1899-1900	1898-99	1899-1900	1898-99	1899-1900	1898-99	1899-1900
1	2	3	4	5	6	7	8	9	10	11
	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Burdwan	60,793	62,123	9,65,944	11,06,458	10,32,737	11,69,581	9,70,614	10,84,490	62,123	84,121
Presidency	1,09,899	1,43,135	7,71,211	8,02,250	8,41,060	9,45,385	7,37,015	7,80,852	1,43,135	1,04,593
Rajshahi	28,868	27,189	3,43,150	5,03,196	4,10,993	5,30,385	3,42,860	4,53,375	27,188	77,010
Dacca	46,022	59,652	3,98,641	4,10,377	4,44,603	4,79,020	3,84,821	4,01,294	59,742	65,735
Chittagong	13,045	16,083	1,13,818	1,20,764	1,26,863	1,36,847	1,10,780	1,24,818	16,083	12,029
Patna	91,475	1,15,146	7,03,234	7,01,078	7,94,709	8,16,224	6,79,564	7,12,656	1,15,145	1,04,568
Bhagalpur	29,067	37,708	2,94,891	3,19,229	3,23,856	3,56,837	2,66,251	2,97,242	37,707	59,696
Orissa	7,590	8,177	1,17,767	1,25,326	1,25,317	1,33,603	1,17,270	1,25,069	8,077	8,434
Chota Nagpur	10,252	14,935	97,693	1,11,763	1,07,945	1,26,098	93,010	1,00,404	14,935	26,294
Total	4,00,961	4,84,148	39,46,349	42,00,441	42,47,310	46,84,589	37,63,175	40,83,170	4,84,135	6,01,419

15. *Closing balances of Municipalities.*—There was an increase in the aggregate closing balances of the municipalities from Rs. 4,84,135 to Rs. 6,01,419. In several cases funds are being accumulated for schemes of sanitation or other municipal reforms, and in some, money was reserved in hand for probable plague charges. The savings effected in estimated expenditure during the year, and the inability to fully utilise loan funds during the year, also led to the increase of closing balances. In the following cases, among others, no satisfactory explanation has been furnished of the failure of the Commissioners to utilise the funds at their disposal:—

Name of Municipality.	Total income of year.	Closing balance	Name of Municipality	Total income of year.	Closing balance
	Rs.	Rs		Rs.	Rs.
Katwa ...	9,511	2,077	Ranaghat .	13,637	2,056
Dainhat ...	4,366	1,013	Birnagar .	5,652	2,446
Sonamukhi ...	8,935	2,106	Kandi .	10,808	2,884
Ghatal ...	10,554	2,446	Old Malda .	5,237	1,749
Chandrakona	7,761	2,334	Jhalda .	5,035	1,292
Samtipur ...	36,497	6,080	Ranchi .	36,922	5,240
Basirhat ...	8,206	1,960			

On the other hand, the following municipalities ended the year with practically no closing balance:—

Name of Municipality.	Total income of year.	Closing balance	Name of Municipality.	Total income of year.	Closing balance
	Rs.	Rs.		Rs.	Rs
Bansberia ...	8,183	163	Kushtia	8,522	79
South Suburban	32,218	176	Debhata	2,507	38
Jainagar ...	7,789	30	Kishanganj	8,908	25
South Barrackpore	20,148	1	Jajpur	8,263	115
Bhatpara ...	7,494	94			

16. The statement in Appendix E shows the details of total income under each head separately for each Division during the years 1898-99 and 1899-1900,

and the following figures give the difference between the receipts of the two years for the whole Province :—

HEAD OF REVENUE.	Total receipts, 1899-1900.	COMPARISON WITH 1898-99.		
		Increase.	Decrease.	Percentage of variation.
1	2	3	4	5
1. Municipal rates and taxes—	Rs.	Rs.	Rs.	
(a) Tax on houses and lands ...	10,67,666	16,436	...	1·5
(b) „ on animal and vehicles ...	2,25,697	16,568	...	7·9
(c) „ on professions and trades ...	50,431	1,576	...	3·2
(d) Tolls on roads and at ferries...	1,31,275	...	17,791	11·9
(e) Water-rate ...	2,26,910	26,296	...	11·5
(f) Lighting rate ...	60,288	5,935	...	9·8
(g) Conservancy (including scavenging and latrine rates)	6,41,510	69,227	...	10·7
(h) Tax on persons according to circumstances and property.	5,66,699	15,503	...	2·8
(i) Miscellaneous (penalties, &c.)	20,962	...	2,857	13·6
2. Realizations under special Acts ...	96,565	...	2,818	2·8
3. Revenue derived from municipal property and powers apart from taxation.	3,35,953	1,377	...	·4
4. Grants and contributions (for general and special purposes).	2,53,909	1,06,455	..	72·1
5. Miscellaneous ...	96,581	20,415	...	26·8
6. Extraordinary and debt—				
(a) Sale-proceeds of Government securities and withdrawals from Savings Bank.	15,524	...	7,444	32·4
(b) Loans ...	1,49,100	47,950	...	47·4
(c) Realizations of sinking fund for repayment of loans.	2,431	121	...	5·2
(d) Advances ...	1,80,903	31,654	...	21·2
(e) Deposits ...	78,037	25,489	...	48·5
Total ...	42,00,441	3,85,002	30,910	
Net increase ...	...	3,54,092	...	9·2

17. Of the total increase in income shown above, the portion derived from taxation, which is a permanent and genuine increase, amounted to Rs. 1,30,893. The increase was shared by all the Divisions, except Bhagalpur, and was largest in the Burdwan Division. It is shown by divisional groups in the following table :—

YEAR	NAMES OF DIVISIONS.									
	Burdwan.	Presidency	Rajshahi	Dacca	Chitta-gong	Patna.	Bhagalpur	Orissa	Chota Nagpur	Total.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1898-99 ..	7,87,653	6,03,998	2,37,410	3,04,274	79,043	4,94,882	2,16,672	85,103	55,511	28,60,845
1899-1900 ..	8,44,359	6,21,611	2,52,069	3,16,480	81,168	5,00,584	2,12,579	91,605	71,083	29,91,428
Increase (+) or decrease (—).	+60,706	+17,673	+14,659	+12,206	+2,126	+5,702	—4,093	+6,502	+15,572	+1,30,893

18. *Tax on houses and lands.*—This tax yielded a revenue of Rs. 10,67,666, which is Rs. 16,436, or 1·5 per cent. in excess of the income during the previous year. The increase was shared by the Burdwan, Rajshahi, Orissa, and Chota Nagpur Divisions, whilst there was a falling off of revenue in the remaining five Divisions. The largest increase occurred in the Burdwan and Rajshahi Divisions of Rs. 16,264 and Rs. 8,868, respectively, whilst the increase

in the other two Divisions although small in amount, represented 18·4 per cent. in Orissa and 21·2 per cent. in the Chota Nagpur Division. The largest falling off occurred in the Bhagalpur Division. Taking individual municipalities, the largest fluctuations occurred in the following:—

Name of Municipality.	Increase.	Name of Municipality.	Decrease.
	Rs.		Rs.
Burdwan ...	5,091	Raniganj ...	1,404
Howrah ...	3,967	South Suburban ...	4,731
Hooghly-Chinsura ...	3,511	Krishnagar ...	4,595
Bhadreswar ...	2,797	Santipur ...	4,524
Cossipore-Chitpur ...	7,085	Dacca ...	1,044
Maniktola ...	2,705	Barisal ...	2,743
Darjeeling ...	7,627	Patna ...	5,529
Darbhanga ...	2,946	Bhagalpur ...	4,278
Puri ..	2,220		

Increase in the demand or improvement in collections account for the increases shown above, while the several decreases are ascribed, in Dinapore to the appearance of plague, and in other towns to laxity in administration. To this, however, Patna is an exception. The decrease in the sum collected is due, not to any falling off in the standard of collections, but to the diminution of the outstanding arrear demand. In the year under review the total collections exceeded the current demand and the arrear balance was still further reduced. This result is extremely creditable to the municipality, the more so since the number of rate-payers which it contains very greatly exceeds that in any mufassal town in the province.

19. *Tax on animals and vehicles.*—The aggregate receipts rose from Rs. 2,09,129 in 1898-99 to Rs. 2,25,697, showing an improvement of Rs. 16,568, or 7·9 per cent. The increase was shared by all the Divisions, except Rajshahi and Bhagalpur, where there was a small falling off of Rs. 608 and Rs. 56 respectively. The largest increase occurred in the Patna and Burdwan Divisions, and amounted to Rs. 7,417 and Rs. 5,115, respectively. Large increases are returned by the municipalities of Howrah Rs. (4,017), Jessore (Rs. 1,541, against a total revenue of Rs. 780 in 1898-99), Patna (Rs. 1,361), Chapra (Rs. 1,424), and Darbhanga (Rs. 1,227). At Howrah the increase was apparent only, being due to the share of the income from this source due from the Corporation of Calcutta for the second half-year of 1898-99 having been credited during the year. At Jessore, as in the other two towns the increase was the result of better collections. It is noteworthy that the revenue from this source of the small municipality of Baraset in the Presidency Division, which amounted to Rs. 5,317, was the largest in the whole Division.

20. *Tax on professions and trades.*—The revenue of Rs. 50,431 shows a small improvement of Rs. 1,576, or 3·2 per cent. The largest increase of Rs. 3,702 occurred in the Patna Division, and was contributed by the Patna Municipality, where the increase of Rs. 1,392 was due to more efficient administration. The income fell off in the Burdwan and Presidency Divisions, the two Divisions in which an increase would naturally be looked for. With a view to improve collections under this head, the Commissioners of the Howrah Municipality propose to open a demand register for these fees and thus to place a check on the license officer. As is remarked by the Commissioner, such a register is an obvious necessity, and should be opened in other municipalities where it is not kept at present. Bad trade in some places and laxity of supervision in others were responsible for the falling off of income in the Burdwan and Presidency Divisions.

21. *Tolls on roads and at ferries.*—Tolls are nowhere levied on any roads in Bengal, nor do the municipalities in the Chota Nagpur Division derive any income from ferries. The revenue fell from Rs. 1,49,066 to Rs. 1,31,275, i.e., by Rs. 17,791, or 11·9 per cent. The receipts rose only in the Dacca Division, and were almost stationary in the Presidency and Chittagong Divisions. There was a reduction in the remaining Divisions, the largest decline of Rs. 9,011, and Rs. 5,283 occurring in the Patna and Bhagalpur Divisions. The Municipal Commissioners of Patna remitted a sum of Rs. 3,333 on account of ferry rents to compensate the lessee for the loss of income on the occasion of the Sonapore Fair due to the appearance of the plague. Arrears to the amount of Rs. 5,465 were realised by the Commissioners in the previous year, which accounts for the comparative decline in the present year. The decrease in the Bhagalpur Division was shared by the municipalities of Monghyr (Rs. 1,450) and Bhagalpur (Rs. 3,833). In the former the decrease was due to default on the part of a farmer, and in the latter to the deposit of earnest money on account of a ferry having been wrongly credited to the ferry accounts in January 1898. In the Burdwan Division the bulk of the decrease occurred at Burdwan, owing to the settlement of the ferries at a smaller rent during the year. The increase in the Dacca Division occurred mainly in the Dacca Municipality, where it was due to the realization of arrears.

22. *Water-rate.*—This rate is levied in nine towns where water-works have been installed, against eight in the previous year. At Dacca the Commissioners levy no rate for the water supplied. Deducting Rs. 7,971, the receipts accruing to the Berhampore Municipality for the first time, the revenues in the remaining eight towns show an increase of Rs. 18,325, the receipts in them having risen from Rs. 2,00,614 to Rs. 2,18,939. The increase was shared mainly by the municipalities of Howrah (Rs. 5,986), Burdwan (Rs. 3,728), Cossipore-Chitpur (Rs. 4,214), and Bhagalpur (Rs. 5,710). The levy of an increased rate and adoption of coercive measures led to the improvement in the collections at these places. At Darjeeling the receipts declined by Rs. 3,447, owing to the reduction of the rate from $3\frac{1}{4}$ to $2\frac{3}{4}$ per cent. on the annual value of holdings, and also to the suspension of the collection of the rate after the disastrous cyclone and landslips of 24th September 1899.

23. *Lighting-rate.*—This rate is levied only in the municipalities of Howrah and Darjeeling. In the former the receipts declined from Rs. 45,112 to Rs. 44,789, whilst in the latter they rose from Rs. 9,241 to Rs. 15,499. The decline at Howrah was due to a uniform rate of 3 per cent. being levied throughout the municipality in lieu of the $3\frac{1}{2}$ per cent. rate which was hitherto in force in some portions of it. At Darjeeling the rate, which was raised from 2 to $2\frac{1}{2}$ per cent., was levied throughout the year, whilst in 1898-99 the rate was only in force for a portion of the year.

24. *Conservancy, including scavenging and latrine rates.*—The income under this head rose from Rs. 5,72,283 to Rs. 6,41,510, resulting in the large advance of Rs. 69,227, or 10·7 per cent., on the receipts of the previous year. Large increases have accrued every year, and the total revenue, which stood at Rs. 4,50,747 in 1894-95, has risen by Rs. 1,90,763 in five years, or Rs. 38,152 a year on the average. The imposition of a latrine-tax is

	Rs.		Rs.
Howrah ...	18,518	Titagarh ...	2,226
Burdwan ...	2,316	Darjeeling ...	3,676
Cossipore-Chitpur ...	2,481	Barisal ...	2,594
South Barrackpur ...	3,016	Purulia ...	3,908

generally recognised as the most suitable means of raising the revenue necessary for an efficient system of conservancy in municipalities where the revenue from other sources does not suffice to meet all requirements. Taking municipalities separately,

the largest increase occurred in the towns named in the margin.

Several municipalities continued their efforts towards making their trenching-grounds a source of income, but on the whole with very little success.

25. *Tax on persons according to their circumstances and property.*—The total revenue rose from Rs. 5,51,196 in 1898-99 to Rs. 5,66,699, resulting in an increase of Rs. 15,503, or 2·8 per cent. The increase was shared by all the Divisions, except the Presidency and Patna, and was largest in the Burdwan Division (Rs. 4,395) and in Chota Nagpur (Rs. 5,134). There was a decline

of Rs. 3,731 in the Presidency Division. The following municipalities show the largest variation in the yield of the tax:—

Name of Municipality.	Income during 1898-99.	Increase.	Name of Municipality.	Income during 1898-99.	Decrease.
	Rs.	Rs.		Rs.	Rs.
Sonamukhi ..	3,387	1,653	Rajpur .	5,805	1,484
Nadia ...	3,668	1,691	Bettiah ...	12,592	1,774
Netrokona ...	2,698	2,097			
Darbhanga ..	18,175	2,940			
Cuttack ...	13,088	1,772			
Purulia ...	5,453	2,859			

26. Taking the rate on holdings and the tax on persons together, the total receipts rose during the year from Rs. 16,02,426 to Rs. 16,34,365.

27. *Grants from Provincial and Local Funds.*—The contributions received by municipalities from Provincial and Local Funds and from the sources shown in detail in Appendix L, rose from Rs. 1,35,409 to Rs. 2,47,292, the increase occurring in the contributions under all three heads “Medical,” “Education” and “Other purposes.” The contributions are classified as follow:—

PURPOSE FOR WHICH MADE.		Provincial funds.	District Funds.	Other funds and public charity.	Total.
1		2	3	4	5
		Rs.	Rs.	Rs.	Rs.
Medical ... ..	..	16,042	49,426	66,220	1,31,688
Education ... ..	..	3,009	537	1,844	5,390
Other purposes ... ..	...	78,909	9,482	21,823	1,10,214
Total ... ..	...	97,960	59,445	89,887	2,47,292

28. *Gifts of money or land and works of public utility executed by private individuals.*—Besides the contributions included in the statement above, the following instances of private liberality deserve mention:—The Burdwan Raj Estate continued to confer a great boon on the people of the town and district of Burdwan by the maintenance of a charitable hospital and dispensary and almshouse, about 10 miles of metalled road, a second class free college, and a free collegiate school, a Sanskrit tol and a free girls' school. It also entirely maintained the charitable dispensary in Kalna. The East Indian Railway Company supplied two hydrants for the supply of drinking water to the people of the Asansol Bazar. Babus Satya Kripal and Satya Bhupal Banerjee, sons and executors to the estate of the late Babu Satya Doyal Banerjee of Telinipara, paid Rs. 500 to the Bhadreswar Municipality for the metalling of the Shibtolla ghât road, on condition that its name should be changed to that of their late father. Rai Hari Charan Chaudhuri, Rai Bahadur, contributed Rs. 1,050 towards the construction of buildings for the Hospital and Dispensary at Khulna and also paid Rs. 5,000 for investment in Government securities, the interest accruing from which is to be hypothecated to the maintenance of the indoor patients of the hospital. Rupees 9,433 in all were collected from private subscriptions and donations for the buildings of the hospital, out of which Maharaja Durga Charan Law, C.I.E., paid Rs. 1,000, Kumar Munmatha Nath Mitra Rs. 1,000, Babus Girijsa Nath Rai Chaudhuri and Satyendra Nath Rai Chaudhuri Rs. 600, and Babus Dakhina Mohan Rai, Barada Prosad Rai Chaudhuri, and Priya Nath Das and Srimati Kamal Kumari Chaudhurani paid Rs. 500 each. The Baranagore Jute Factory Company have provided two electric lights which

are a great convenience to the people. Srimati Swarnamani Dasi, of Calcutta, has constructed a public ghât on the river Hooghly at Dakhineshwar, and has made it over to the Kamarhati Municipality. Babu Nabin Chand Ghosh, the late Chairman of the Rajpur Municipality, has caused a building to be constructed at a cost of Rs. 2,000 on the bank of the Maraganga (the old bed of the Ganges) and has thrown it open to the public for use as a *Gangajatri ghât*, or resting place for moribund persons who come to the river to die. Babu Devendra Nath Ghosh has relieved the same municipality of the charges of maintaining a road, and has put up five street lights. In Titaghar, the Khardah Company continued to supply filtered water to the public, for whom they have set up five hydrants outside their mills. The Titaghar Jute Mill Company have put up two additional hydrants for the same purpose. The Kankinara Jute Mills and the Imperial Paper Mills have each put up four hydrants outside the mill premises, from which about 20,000 gallons of filtered water are given away to the public of Bhatpara. The Anglo-Indian Jute Mills of Kankinara and the Alliance Jute Mills of Jaggaddal have respectively constructed 2,630 and 500 square feet of masonry drain at a cost of Rs. 1,000 and Rs. 300. Babu Rup Das Mukerji, one of the Municipal Commissioners of Bhatpara, has constructed a public bathing ghât and a *chandney* on the river bank at Bhatpara at a cost of Rs. 5,000. Babu Radha Nath Bagchi gave Rs. 500 to the Santipur Municipality for the construction of a water reservoir and for the improvement of the local municipal school. Besides his usual subscription of Rs. 20 a month to the Murshidabad Dispensary, the Nawab Bahadur continued to pay a monthly contribution of Rs. 50 for the entertainment of a lady doctor in permanent commemoration of Her Majesty's Jubilee. He also paid a donation of Rs. 200 for the purchase of surgical instruments for the dispensary. Her Highness Nawab Shamsi-Jahan Begam Saheba, c.i., paid out of her promised contribution for the construction of a ward for infectious diseases in connection with the hospital Rs. 250 in addition to Rs. 750 paid in previous years. The Maharaja of Dinajpur granted a piece of land, together with the materials of an old building standing thereon, for the purpose of constructing the local Municipal Office. In the municipality of Bogra the public library building, which was destroyed by the earthquake of 1897, was rebuilt at a cost of Rs. 4,812, of which Nawab Syed Abdus Sobhan Chaudhury contributed Rs. 3,665. The Thompson Hall at Bogra, which was also very badly damaged by the earthquake, was repaired at a cost of Rs. 1,808, paid by Babu Radha Raman Munshi of Sherpur, at whose cost the building was originally built. Rupees 626 was contributed by the Bengali merchants and other gentlemen of Sirajganj for the construction of the local dispensary building. In the Gaya Municipality a donation of Rs. 4,000 was made by the nine annas Tikari Raj towards the construction of a new operating room in the Pilgrim hospital. Messrs. Burrows, Thomson, and Mylne contributed a sum of Rs. 1,084 towards the expenses of the Jagadispur Dispensary and maintained a middle class English school at a cost of Rs. 674. In the Motihari Municipality, Babu Bishun Perakash Narain Singh, zamindar of Madhuban, made a contribution of Rs. 500 for the construction of the Motihari Municipal school building, which collapsed in the floods of 1898. In the Darbhanga Municipality, Rai Ganga Pershad Singh Bahadur made a contribution of Rs. 1,654 towards the cost of surgical instruments for the Bunwari Lall Hospital. The Narhan Estate made a grant of Rs. 500 for the improvement of the charitable dispensary at Samastipur. Contributions aggregating Rs. 2,684 were received by the Patna Municipality during the year from several rate-payers towards the construction of drains, and the Commissioner remarks that it is gratifying to notice that this principle of contribution towards local improvements is increasing amongst the people of Patna.

EXPENDITURE.

29. The total expenditure in the municipalities in the Province (excluding Calcutta) amounted during the year to Rs. 40,83,170, against Rs. 37,63,175 in 1898-99, being an increase of Rs. 3,19,995. The year closed with a balance of Rs. 6,01,419, against Rs. 4,84,135 in the preceding year. The statement in Appendix F shows the percentage which the expenditure in each municipality under each of the principal heads bears to the total outlay

(excluding debt and suspense heads). For the whole Province the percentages for the past five years are as follow :—

YEAR.	General estab- lishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10
1895-96	8.7	4.4	25.9	3.9	23.3	7.9	.51	13.1	3.5
1896-97	9.8	4.7	15.5	3.4	26.6	9.5	.56	16.1	3.8
1897-98	10.4	7.2	7.4	3.2	30.3	9.7	.57	17.1	3.7
1898-99	10.6	4.4	5.9	3.4	31.7	10.5	.5	16.3	3.4
1899-1900	10.4	5.8	6.5	3.5	29.5	10.5	.5	18.3	3.4

The large variations in the figures of each year are accounted for by the fact that capital expenditure is included in them. The cost, for instance, of a large scheme of water-supply in any one town disturbs the general average considerably.

30. The following statement shows the expenditure of 1899-1900 under the main heads, and also shows how these totals have varied from those of the previous year :—

HEADS OF EXPENDITURE.	Total ex- penditure in 1899-1900.	COMPARISON WITH 1898-99.		
		Increase.	Decrease.	Percentage of variation.
1	2	3	4	5
	Rs.	Rs.	Rs.	
1. General administration—				
(a) Office establishment, &c. ...	2,00,991	4,226	...	2.1
(b) Collection of taxes, &c. ...	1,72,657	6,548	...	3.9
(c) " of tolls ...	684	...	1,235	64.3
(d) Survey of land ...	9,525	2,229	...	30.5
(e) Refunds ...	1,877	...	1,098	37.8
(f) Pensions and gratuities ...	713	...	760	51.5
2. Public Safety—				
(a) Fire (establishment, &c) ...	20,982	2,160	...	11.4
(b) Lighting ...	2,13,611	60,441	...	39.4
(c) Police ...	3,767	...	12,300	76.5
(d) Rewards for destruction of wild animals ...	2,261	...	98	4.1
3. Public Health and Convenience—				
(a) Water-supply ...	2,40,507	39,120	...	19.4
(b) Drainage ...	1,31,292	14,305	...	12.2
(c) Conservancy (including road- cleaning and watering) and latrines ...	10,86,791	1,521	...	.14
(d) Hospitals and dispensaries ...	3,89,172	28,516	...	7.9
(e) Vaccination ...	20,550	941	...	4.7
(f) Markets and slaughter-houses ...	24,194	...	6,859	22.08
(g) Pounds ...	6,481	1,088	...	2.1
(h) Dak bungalows and serais ...	3,915	...	794	16.8
(i) Arboriculture, &c. ...	12,937	3,920	...	43.5

HEADS OF EXPENDITURE.	Total expenditure in 1899-1900.	COMPARISON WITH 1898-99.		
		Increase.	Decrease.	Percentage of variation.
1	2	3	4	5
3. Public Health and Convenience— <i>consolid.</i>	Rs.	Rs.	Rs.	
(<i>j</i>) Public works—				
(<i>i</i>) Establishment ...	81,474	4,195	...	5·4
(<i>ii</i>) Buildings ...	54,125	12,167	...	29·02
(<i>iii</i>) Roads ..	5,83,217	1,09,455	...	25·8
(<i>iv</i>) Stores ...	5,031	...	11,000	68·6
4. Public Instruction ...	1,26,483	..	391	·3
5. Contribution for general purposes ...	3,051	...	4,201	57·9
6. Miscellaneous ...	3,34,441	15,432	...	4·8
7. Extraordinary and Debt—				
(<i>a</i>) Investments (Government securities and Savings Banks)	2,200	...	18,940	89·5
(<i>b</i>) Payment to sinking funds ...	10,742	...	4,758	30·6
(<i>c</i>) Provident Fund withdrawals	...	...	18	...
(<i>d</i>) Repayment of loans ..	1,33,683	84,138	...	34·2
(<i>e</i>) Advances ...	1,82,208	24,564	..	15·2
(<i>f</i>) Deposits ..	73,608	17,481	...	31·1
Total ..	40,83,170	3,82,447	62,452	...
Net increase	..	3,19,995	...	8·5

31. *Office and Collection Establishment.*—The total expenditure on office establishment shows an increase of Rs. 4,226, and that on collection establishment of Rs. 6,548. There has been a steady growth of expenditure under this heading during the past five years, but it is evident from the Commissioners' reports that this item is carefully scrutinised by them in passing the budgets of municipalities. The Commissioner of the Presidency Division reports that there is a tendency in some of the "advanced" municipalities to create new appointments or to raise the pay of their servants, in anticipation of sanction to budget provision and in disregard of orders disallowing the budget provisions or prohibiting such irregular and unauthorised expenditure, and that, to check this tendency, the Commissioner found it necessary in the case of one municipality to pass an order, under the new rule 52A. of the Municipal Account Rules, directing the audit in the Magistrate's office of the municipal establishment bills with reference to the sanctioned scale before payment of the bills. The Commissioner further reports that, with a view to obviate inconsistencies and great variations in expenditure under these two heads, attempts are being made gradually to introduce a fixed and proportionate scale of expenditure on office and collection establishments with permission to the Municipal Commissioners to settle details within those limits.

32. *Prevention of fire.*—The expenditure under this head rose from Rs. 18,822 to Rs. 20,982, and almost the entire amount of the charge was incurred in the municipalities which are served by the Metropolitan Fire Brigade and contribute to its cost, viz., Howrah (Rs. 4,358), Cossipore-Chitpur (Rs. 13,016), Maniktala (Rs. 699), and Garden Reach (Rs. 350). Outside these, the only expenditure of any amount was incurred by the Serampore Municipality, viz., Rs. 1,186 on the purchase of a fire-engine.

33. *Street-lighting.*—The expenditure under this head rose from Rs. 1,53,170 to Rs. 2,13,611, showing an increase of Rs. 60,441, or 39·4 per cent., which was shared by all the Divisions except Chittagong, where the expenditure shows a small decline of Rs. 137. The increase was largest in the Burdwan Division, where the expenditure rose from Rs. 25,004 to Rs. 69,198. This, however, is mainly accounted for by the payment of arrear bills by the municipality of

Howrah. The next largest increase occurred in the Rajshahi Division of Rs. 9,059, out of which Rs. 6,854 occurred at Darjeeling alone, due to an increase in the working expenses of the electric-light installation in that town, and to the cost of repairs to the installations which were damaged by the cyclone and landslips of 24th September 1899. Sixteen municipalities spent nothing on this service, against 17 in the previous year.

34. *Water-supply.*—Under this head the total expenditure rose from Rs. 2,01,387 to Rs. 2,40,507, showing an increase of Rs. 39,120, or 19·4 per cent. over the expenditure in the previous year. The increase was shared by six Divisions, of which Burdwan and Rajshahi return the largest figures, viz, Rs. 19,011 and Rs. 16,999. In the former Division the municipality of Howrah incurred an increased expenditure of Rs. 16,692 on the extension of the water-supply to 20 lanes not served before, in which 36 additional stand-pipes have been supplied. There was an increase of Rs. 2,073 at Burdwan, due to the payment of arrear bills for the supply of coal. Darjeeling shows an increase of Rs. 21,195, due to special repairs to the pipe lines, which were considerably damaged by the cyclone of 24th September 1899, and also to an increase on ordinary repairs and establishments. The question of improving and extending the water-supply of the town has been settled, and the Commissioners have already commenced the requisite works by means of a loan from Government. The supply of water will be raised, when the works now under construction are completed, to 276,000 gallons a day. The Pasteur-Chamberland filter installed in the town has been removed by the contractors, owing to the failure of the works to fulfil the terms of the contract. At Cossipore-Chitpur the whole area is now supplied with filtered water. The total length of the pipes laid is 85,743 running feet, and there are altogether 110 double-mouthed and seven single-mouthed stand-pipes placed at convenient distances. At Maniktola a further length of 4,077 feet of pipes was laid and 13 new hydrants were erected during the year. A scheme was worked out during the year to lay pipes along six miles of roads within the populous quarter of the South Suburban Municipality with 25 hydrants at convenient distances. The scheme was sanctioned by Government after the close of the year. At Garden Reach the scheme for providing filtered water to the people of the populous portion of the town is still under the consideration of a Sub-Committee appointed by the Municipal Commissioners. At Baraset a Larymore boiler, set up at a cost of Rs. 521, is said to be giving excellent water to the people of the town. The Municipal Commissioners are taking steps to acquire and improve a tank in each ward by means of a loan from Government. At Berhampore the new water-works were opened during the year. At Rajpur two tanks have been excavated at a cost of Rs. 4,750. At Rampur Boalia almost all the tanks were flushed with river-water during the flood season. The Chairman reports that during the hot weather, when a big *chur* formed in the river leaving a stagnant channel below the town, the water of which was not fit for drinking purposes, water from the flowing stream was fetched by boats and supplied to the public at a nominal cost; but very few persons availed themselves of this supply of river-water, preferring to drink the foul tank water, for which they had to pay nothing. The water-supply of this town is very bad, and is, in the opinion of the Civil Surgeon, responsible for the recurring epidemics of cholera. The Commissioners are considering a scheme for improving the water-supply. The Municipal Commissioners of Gaya have still before them a comprehensive scheme for a supply of filtered water, which, however, cannot be carried out for want of funds. The question of water-supply at Bhagalpur has recently been much complicated by the shifting of the stream of the Ganges, and water is now drawn from a stream in which the supply is insufficient and the quality very inferior. It was proposed that a series of wells should be sunk in the *chur* near the intake, and that they should be covered over with brick domes, so as to furnish a continuous supply of naturally-filtered water at all times of the year. Government sanctioned a grant of Rs. 10,000 from the Provincial revenues for the purpose, and offered to sanction a loan of Rs. 15,000; but the municipality has so far sunk only one well, and the remainder of the scheme is in abeyance. To make the difficulty worse, the management of the works themselves has been very inefficient. A new Superintendent, however, has recently been appointed, under whom an improvement is reported to have commenced.

Considerable activity was displayed during the year in several municipalities in excavating tanks and sinking wells and tube-wells, in improving existing tanks and wells, and specially reserving selected tanks and wells for drinking and culinary purposes.

The statement in Appendix M shows the statistics of sources of water-supply available in each municipality and of the quality and quantity of the supply.

35. *Drainage*.—The total expenditure rose from Rs. 1,16,987 to Rs. 1,31,292, showing an increase of Rs. 14,305, or 12·2 per cent. over the expenditure of the previous year. An increase of Rs. 17,533 occurred under maintenance charges, whilst capital expenditure declined by Rs. 3,228. The largest increase occurred in the Patna Division (Rs. 10,176) and in Burdwan (Rs. 6,736), whilst the expenditure shows a falling off in the Bhagalpur Division of Rs. 3,928. The following municipalities show the largest fluctuations in the expenditure under this head:—

Name of Municipality.	Increase. Rs.	Name of Municipality.	Decrease. Rs.
Serampore	... 1,503	Cossipore-Chitpur	... 2,638
Baidyabati	... 3,523*	Maniktala	... 2,363
Berhampore	... 2,579	Rampur Boalia	... 1,554
Darjeeling	... 1,932	Jamalpur (Monghyr)	... 4,663
Patna	... 7,317		
Muzaffarpur	... 1,853		

* Against the total expenditure of Rs. 36 in 1898-99.

A comprehensive scheme for the drainage of the Howrah Municipality is under preparation by the Municipal Engineer. The present state of the roadside drains is reported to be very unsatisfactory. At Patna nine new drains were constructed during the year, and several old drains were remodelled and linked up. A large well was sunk and a reservoir constructed for flushing a large, underground drain and other drains connected with it. The great improvements which have been made in the sanitary condition of Patna under the present regime have, it is satisfactory to observe, been maintained and continued during the year under review. Four years ago the condition of the town was such that local opinion demanded a special Commission on it. The city is now reported by the Sanitary Commissioner to be in process of becoming one of the cleanest and healthiest municipalities in India. At Muzaffarpur the increased expenditure was incurred on the construction and repair of drainage channels. At Monghyr the Commissioners have taken steps to improve the roadside drains in two of the most important wards by means of a loan of Rs. 10,000 from Government and the sum of Rs. 18,280 raised by subscription. The work in one ward has commenced, and the scheme for the other ward is under the consideration of the Sanitary Board.

36. *Conservancy (including road-cleaning and watering and latrines)*.—The total charges on this account amounted to Rs. 10,86,791, a figure practically the same as that of the previous year. The statistics given in Appendix F show that the expenditure on this, the most important item of municipal expenditure, varied from 62·6 per cent. of the total expenditure during the year at Bhatpara to 4·2 per cent. at Taki. Amongst other towns with high percentages of expenditure on this item may be mentioned Titagarh (58·4), Garulia (51·7), Noakhali (49·3), Naihati (49·2), and Hooghly and Chinsura (48·68); whilst, on the other hand, comparatively small expenditure was incurred in the municipalities of Jessore (20·5), Khulna (17·0), Rampur Boalia (21·2), Darbhanga (16·4), Motihari (17·7), and Bhagalpur (17·79), all of which form the headquarters of districts. It is curious to note how the percentage of expenditure varies in municipalities similarly circumstanced, such as Jhalakati and Pirojpur in the Backerganj district, where, with the same amount of income during the year, the percentages were 40·7 and 25·5, respectively. As regards large towns, however, which from time to time incur large capital expenditure on drainage or water-works schemes, comparative percentage figures are naturally subject to considerable fluctuations. There was a nominal decline at Patna, owing to the fact that in 1898-99 the municipality had to undertake the construction of plague sheds, and to pay contribution to Government for plague

precautions, the charges for which were included under this head. There was no such expenditure during the year under review. Similarly, in the Gaya Municipality the expenditure in 1898-99 was abnormally high, owing to the purchase of a large quantity of tramway materials for the introduction of Part IX. Large variations occurred also in the following municipalities —

Name of Municipality.	Increase. Rs.	Name of Municipality.	Decrease. Rs.
Muzaffarpur	9,090	Darbhanga	6,326
Burdwan	4,348	Howrah	4,725
Titagarh	3,047	Serampore	2,700
South Barrackpore	2,478	Baidyabati	2,186
Garden Reach	2,106		

At Burdwan the increase was due partly to the payment of charges incurred in the previous year, and partly to increased expenditure incurred during the year. The increase at Titagarh was due to the excavation of two tanks on the tranching-ground, and the employment of additional establishment. Increased establishment and the construction of a public latrine account for the increase at South Barrackpore. At Garden Reach the increase was chiefly on account of the sinking of six wells for road-watering. The decline at Howrah and Darbhanga is only apparent, being due to the wrong classification in 1898-99 of certain charges under this head, which have been shown under the proper head in 1899-1900. No explanation has been given of the reduction at Serampore, whilst that at Baidyabati was due to the unsatisfactory ground of the reduction of the conservancy staff. It is reported that coke-breeze filters are working satisfactorily at Dacca, Narayanganj and Nasirabad.

Since the close of the year the Sanitary Board have published a report on the results of the experiments carried on by the Sanitary Engineer in the septic tank treatment of sewage. Further experiments have been directed by Government, and in the meantime municipal authorities have been advised to proceed cautiously in introducing the system.

37. *Hospitals and Dispensaries.*—The expenditure under this head amounted to Rs. 3,89,172, an increase of Rs. 28,516 on the previous year. The actual expenditure from municipal revenues was Rs. 2,50,165, showing an increase almost precisely equal to that in the contributions made to municipalities for medical purposes. The most important undertaking of the year was at Khulna, where a new hospital was constructed by the municipality with the aid of a contribution from Government and liberal private subscriptions. This undertaking affords a gratifying example of what can be effected by well-directed public spirit. In Darbhanga the outdoor dispensary was converted into an indoor hospital, causing a rise in expenditure of Rs. 5,513, and extensions and improvements were made in the dispensary at Burdwan. On the whole, it appears that municipalities contribute to this purpose as liberally as their resources will permit. Complaints, however, occur in the reports of the unwillingness of private individuals to subscribe to the support of institutions under the management of municipalities. The liberality of the public is conspicuous on special occasions, as in Khulna during the year under review, when funds are required for a tangible object, such as the construction of a new building; but interest in medical institutions has been found almost invariably to flag when it comes to keeping up a regular flow of subscriptions for the maintenance of a municipal dispensary. This fact was specially brought to the notice of Government during the year, and instructions were issued with a view to ensuring that the contributions of municipalities to dispensaries should be fixed for definite periods, that unofficial managing Committees should exercise more direct control over management and be given a greater interest than they at present have in obtaining subscriptions by the certainty of being able to devote the whole amount collected, in addition to the municipal contribution, to the improvement of their dispensaries. These instructions will, it is hoped, have a good effect in increasing private contributions. Their issue has been too recent for much result to be shown during the year under review.

38. *Vaccination.*—The statement in Appendix H gives full information in regard to vaccination. There were 202 vaccinators employed at a cost

of Rs. 19,902, and these performed 98,664 operations, of which 83,224 were primary, and 15,440 were revaccinations; of the total operations, 88·9 per cent. are reported to have been successful, against 87·4 in the previous year. Each operator vaccinated on an average 488 persons, the average cost of each operation being 3 annas 7 pies. The proportion of persons primarily vaccinated exceeded 5 per cent. of the total population in the seven towns named in the margin.

Sonamukhi	61	Puri	537
Darjeeling	83	Ranchi	74
Kurseong	140	Purulia	604
Jamalpur (Monghyr)	884		

39. *Public Works.*—The expenditure on Public Works rose from Rs. 5,59,030 to Rs. 6,73,847 during the year. The following table compares the expenditure under the several sub-heads during the two years.—

YEARS.	Establishment	Buildings	Roads	Stores	Total
1	2	3	4	5	6
1898-99 ...	Rs 77,279	Rs 41,958	Rs 4,23,762	Rs 16,031	Rs. 5,59,030
1899-1900 ...	81,474	54,125	5,33,217	5,031	6,73,847
Increase (+) or decrease (-)...	+ 4,195	+ 12,167	+ 1,09,455	—11,000	+ 1,14,817

40. *Public Instruction.*—The total expenditure under this head, as shown in Form III, was Rs. 1,26,483 against Rs. 1,26,874 in the preceding year.

The total expenditure on primary education, the details of which are given in Appendix 4, amounted to Rs. 68,388 against Rs. 65,576 in 1898-99. The following table compares the expenditure on primary education, Division by Division, during the last two years, with the standard, as shown in column 2, which has been fixed as a reasonable average:—

NAME OF DIVISION	Cost of teaching half the boys of a school going to school in each Division at 10 annas per head	TOTAL EXPENDITURE ON PRIMARY EDUCATION		Variation between the figures in columns 2 and 4	Variation between the figures in columns 3 and 4	RATIO OF EXPENDITURE ON PRIMARY EDUCATION TO TOTAL ORDINARY INCOME	
		1898-99	1899-1900			1898-99	1899-1900
1	2	3	4	5	6	7	8
Burdwan	Rs 12,321	Rs 11,662	Rs 14,101	Rs +1,780	Rs +2,439	1·8	2·4
Presidency	14,044	14,027	13,618	—466	—409	2·7	2·6
Rajshahi	3,610	5,838	6,162	+2,552	+324	3·1	3·6
Dacca	6,752	5,599	6,283	—169	+684	2·2	2·5
Chittagong	2,009	2,437	2,337	+328	—100	2·3	2·2
Patna	18,975	15,406	15,145	—3,830	—261	3·2	2·9
Bhagalpur	5,293	5,194	6,111	—152	—63	2·1	2·8
Orissa	3,098	3,490	3,485	+387	—5	4·4	3·7
Chota Nagpur	2,174	1,923	2,116	—68	+193	2·7	3·0
Total	68,316	65,576	68,388	+72	+2,812	2·6	2·7

It will be observed that on the whole the expenditure has almost exactly coincided with the standard, which however is based on the figures of the last census, and is therefore probably lower than will be shown in future reports.

41. *Loans.*—The table in Appendix K shows the loan transactions of municipalities during the year.

Name of Municipality.	Amount of loan Rs	Purpose.
Howrah	50,000	Water-supply
Baraset	5,000	Ditto.
Bangpur	10,000	Drainage
Darjeeling	2,00,000	Water-supply, &c
Monghyr	10,000	} Drainage
Jamalpur	8,600	
Total	2,78,600	

The new loans raised and the purposes for which they were obtained are shown in the margin. At Darjeeling the Commissioners received an instalment of Rs. 23,000 out of the total loan of Rs. 1,20,000 for the electric light installation. This municipality also obtained an instalment of

Rs. 50,000 out of the loan of Rs. 2,00,000 sanctioned for the improvement and extension of the water-supply. The Baraset Municipality also received the first instalment of Rs. 2,500 out of the loan of Rs 5,000 for water-supply. The Jamalpur Municipality received Rs. 3,670 for improving the drains in the bazar. The total loan liabilities of municipalities at the close of the year amounted to Rs. 30,58,883.

42. *Financial condition of municipalities in debt to Government.*—The statement in Appendix N shows the financial condition of municipalities which

Name of Municipality	Deficit.	Percentage of total collections on total demands on account of rates and taxes	Closing balance
	Rs		Rs
Howrah ..	22,138	60.8	20,978
Rajpur ..	806	78.8	693
Krishnagar ..	5,751	89.4	26,865
Meherpur ..	430	98.5	336
Debhatta ..	331	90.3	38
Rampur Boalia ..	3,554	71.3	2,084
Serajganj ..	3,176	87.3	877
Narainganj ...	5,177	99.4	15,308
Nasirabad ..	218	94.0	5,423
Chittagong ..	3,293	68.2	1,580
Patna ..	10,374	91.7	2,896
Gaya ..	2,618	99.8	15,517
Jamalpur ..	1,742	93.3	3,567
Bhagalpur ..	2,149	69.9	64

were in debt to Government during the past year. The list contains the names of 34 municipalities. All of these paid the interest and sinking fund instalments due from them in full during the year, and, as the figures show, there is no danger that any of them will in future be unable to do so. In the fourteen municipalities named in the margin the ordinary income of the year fell short of the ordinary expenditure and the loan charges together. This

however is due either to a reasonable use being made of the balances in hand at the opening of the year, or to failure to collect the full revenue of the municipality, which, if realised would have given a surplus over all charges. With the exception of Howrah and Bhagalpur the financial condition of all these municipalities is satisfactory; and an improvement in administration would put the finances of these towns also on a sound basis.

43. *Audit of Accounts, and embezzlements.*—A large number of cases of embezzlement was brought to notice again during the past year, most of which were facilitated by laxity of supervision of the collection establishment. The defalcations occurred in the municipalities of Kotrang, Maniktala, Nator, Darjeeling, Nalchitti, Patna, Kishanganj, Lohardaga and Daltonganj. The list is longer than it should be, and it is necessary that Chairmen and Vice-Chairmen of municipalities should pay greater regard to the Municipal Account Rules than they appear to do at present.

44. *Working of the Porters and Dandiwallas' Act.*—The Act is in force only in the Darjeeling Municipality. The total number of porters and *dandiwallas* registered during the year was 653, against 750 in the previous year. There were 25 prosecutions under the Act, against 22 in 1898-99, and the amount of fines realised was Rs. 38. No license was cancelled during the year. The law continued to be carefully worked, and a close supervision is exercised over the porters and *dandiwallas*.

45. *General working of the Bengal Municipal Act, 1884, during the year.*—Mr. C. J. S. Faulder, Officiating Commissioner of the Burdwan Division, makes the following remarks on the subject—remarks which, the Lieutenant-Governor regrets to observe, corroborate the opinions of his predecessor:—

“As Magistrate of Midnapore I had always been able to report very favourably upon the progress of municipal institutions. I there found the small municipalities very well managed and the big town of Midnapore very fairly so. On coming to Chinsura as Commissioner, I have been very disappointed at the contrast afforded by the big municipalities which lie along the East Indian Railway to those which I had known at Midnapore. My Midnapore experience was entirely confirmed by what I found to be the state of affairs in the municipalities of other out-of-the-way parts of the Division, those of the Bankura and Birbhum districts and the remote parts of Burdwan and Hooghly; but the backwardness and inefficiency of almost all of the more important municipalities in close touch with Calcutta has been an unpleasant surprise. The chief cause of their failure appears to be the prevalence and malignity of party spirit among the classes which compete for election, the parties being divided upon purely personal lines rather than by any divergences of principle or policy, their emulation is not of a healthy kind or beneficial to municipal progress.”

46. Mr. W. C. Macpherson, Officiating Commissioner of the Presidency Division, writes:—

“The most satisfactory feature in the municipal administration of the Division is the improvement in the collections, which I have no doubt, largely due to the Hon'ble Mr. Buckland's vigilant inspections and suggestions. The record of work done shows solid progress, though much yet remains to be done in all the municipalities.”

47. The following are the comments of Mr. H. Savage, Commissioner of the Dacca Division.—

“Narayanganj continues to be a model of what a municipality in Eastern Bengal can and should be. Barisal and Faridpur are its nearest rivals in excellence. Dacca and Nasirabad are both improving, and in nearly all of the other and smaller municipalities as much has been done as can fairly be expected under existing circumstances.”

48. Mr. R. S. Greenshields, Officiating Commissioner of Chittagong, who has only recently joined the Division, observes that the town of Chittagong appears to be well kept, but that it is said that fever has become more prevalent since the cyclone of 1897.

49. Mr. L. Hare, C.I.E., Officiating Commissioner of the Patna Division, observes —

“On the whole the year was one of moderate progress and improvement in several branches of municipal administration. The improvement in the management of the Patna and Darbhanga Municipalities has been marked, as already noticed. The non-official Chairman of the Arrah Municipality, Babu Chaturbhuj Sahai, continued to work well. He has been re-elected as Chairman since the close of the year. I myself joined this Division only in March, and have only had an opportunity of seeing Patna and Barh Municipalities. In Patna I have been well satisfied with the business-like way in which work is done, and many improvements have been and are being carried out. Barh is a most difficult town to deal with, and I do not feel very hopeful about it.”

50. The following are the comments of Mr. H. C. Williams, Commissioner of the Bhagalpur Division —

“I consider that, on the whole, the year has been one of steady progress. In most municipalities both Chairmen, Vice-Chairmen and Commissioners have taken considerable interest in their work, and some have devoted a great deal of time to what is often a thankless task. Some of the most prominent features of the work of 1898-99 have been improved, especially the low proportion of rate payers in Bhagalpur. I would bring especially to the notice of Government the work done by the following gentlemen — Babu Shiva Nandan Prosad Singh, Vice-Chairman, Monghyr Municipality, Babu Kirti Chandra Chatterji, Chairman, Bhagalpur Municipality, Mr. A. W. Rendell, Chairman, Jamalpur Municipality; Babu J. N. Mukherji, Vice-Chairman, Purnea Municipality, Babu Nilmani Ghattak, Chairman, English Bazar Municipality; Babu Hari Charan Ganguli, Chairman, Colgong Municipality; Babu Poshupati Bose, Vice-Chairman, Sahibganj Municipality.

51. Mr. E. B. Harris, Commissioner of the Orissa Division, is of opinion that the general working of the Municipal Act in that Division was satisfactory. As regards the Puri Municipality, he observes that the town is undoubtedly in a very insanitary condition, as reported by the Sanitary Commissioner and the Inspector-General of Civil Hospitals; that the expenditure incurred by the municipality on account of the influx of pilgrims is large, and that it is hardly possible that proper sanitary precautions can be taken unless the sanitation of the town is undertaken by Government.

52. Mr. A. Forbes, C.S.I., Commissioner of the Chota Nagpur Division, concludes his report with the following observations.—

“On the whole, there has been a marked improvement in municipal administration throughout the Division during the past year. The percentage of collections on current demand has increased from 73.9 to 83.2 and on the total demand from 69.7 to 77.3, with the result that the total collections have improved from Rs. 97,693 in 1898-99 to Rs. 1,11,763 during the year under review. The extension of Part IX of the Act and the introduction of the system of making collections at the Municipal Office have been progressed with, on the whole, with good results; the only matter in regard to which I am not quite satisfied being the doubtful manner in which the work of revision of assessments has, in some cases, been conducted, owing to the difficulty in obtaining the services of properly-trained assessors for this important duty. . . . The instructions from this office have always been taken in good part, and properly attended to by the Municipal Commissioners, and I can only repeat what I said two years ago, viz., that the standard amongst Municipal Commissioners in this Division generally as regards interest in their work and their wish to do their duty, appears to me quite up to, if not in advance of, that to be found in any other part of Bengal.

"My special thanks are due to the gentlemen mentioned in the margin for the great personal interest shown by them in their municipal duties and the good and useful work they have each done."

Babu Kalipada Ghose, Vice Chairman, Ranchi Municipality
 The Revd F Hahn, Chairman, Daltonganj Municipality
 Babu Nanda Lal Dey, Vice-Chairman, Chaibassa Chattra Municipality
 W. B. Thomson, Esq, C.S., Chairman, Chaibassa Municipality
 Dr. A. A. Allison, Vice Chairman, Chaibassa Municipality

53. As a whole, the year has been one of improvement. Collections of revenue are decidedly better, and there is some evidence that the repeated admonitions of Government and its supervising officers have had effect in stimulating the energies of Municipal Commissioners in this vital branch of their duties. Assessments are still unequal, and sometimes inadequate, and it is doubtful whether real improvement will ever be effected till municipalities avail themselves more generally of trained professional agency. In almost all other branches of work, good progress has been made. The record of what has been accomplished in Patna is a striking one, and entitles the local authorities to the highest credit. Other towns which have deservedly earned high praise are Narainganj and Tamluk. On the other hand, the administration of the larger towns in Hooghly, Howrah and Burdwan has been the subject of unfavourable comment, which is the more regrettable, because these are inhabited largely by persons from whose education was expected the best and most honourable result. The Lieutenant-Governor trusts that they too will take to heart the example offered by their neighbours, and that the report for current year will record an honest endeavour to raise their standard of administration.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Secretary to the Government of Bengal.

APPENDIX A.

Statement showing the date of establishment of each municipality in Bengal, the population within municipal limits, and the actual number of rate-payers in each municipality during the year 1899-1900.

Name of Division.	NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
BURDWAN.	Burdwan	1	Burdwan	1865	34,477	8,032	23.29
		2	Kalna	1st April 1869	9,436	2,053	21.75
		3	Katwa	1st " "	6,699	1,650	24.63
		4	Dainhat	1st " "	5,144	1,075	20.89
		5	Raniganj	1st June 1876	13,772	1,528	11.0
	Birbhum	6	Asansol	1st October 1896	11,737	1,656	14.1
		7	Suri	July 1876	7,481	967	12.92
	Bankura	8	Bankura	1st April 1869	18,743	2,660	14.19
		9	Vishnupur	16th September 1873	18,190	2,724	14.97
	Midnapore	10	Sonamukhi	1st April 1886	13,462	1,935	14.3
		11	Midnapore	1865	32,264	5,080	15.7
		12	Tamluk	1864	6,612	1,843	27.8
		13	Ghatal	1st April 1869	13,942	2,860	20.5
		14	Chandrakona	1st " "	11,309	2,274	20.1
		15	Ramjibanpur	1st " 1876	9,977	2,108	21.1
		16	Khurpa	1st " "	5,708	1,266	22.1
		17	Kharar	1st " 1888	10,083	1,697	16.8
		18	Hooghly-Chinsura	1865	33,060	8,961	27.1
		19	Serampore	1865	35,952	6,870	19.1
	Hooghly...	20	Uttarpara	1865	6,489	1,400	21.5
		21	Baidyabati	1st April 1869	18,380	3,953	21.5
		22	Bhadreswar	1st " "	9,639	2,047	21.2
		23	Kotrung	1st " "	5,164	916	18.3
		24	Bansbaria	1st " "	6,783	1,812	26.7
	Howrah	25	Arambagh	1st July 1886	8,326	1,841	22.1
		26	Howrah	1862	116,606	17,514	15.01
		27	Bally	1st April 1883	16,700	3,170	18.98
	Divisional Total				486,135	89,922	18.49
PRESIDENCY.	24-Parganas.	28	Cossipore-Chitpur	1st April 1889	31,423	5,200	16.7
		29	Manicktala	1st " "	28,161	5,795	20.5
		30	Barnagore	1st " 1869	23,028	4,020	17.1
		31	Kamarhati	1st August 1899	11,250	1,936	17.2
		32	South Suburban	1st April 1869	41,718	7,605	18.2
		33	Garden Reach	13th March 1897	27,924	3,310	11.8
		34	Rajpur	1st April 1876	10,940	2,015	18.4
		35	Baruipur	1st " 1869	4,122	1,047	25.4
		36	Jainagar	1st " "	8,233	1,511	18.3
		37	South Dum-Dum...	1st September 1870	11,037	1,821	16.4
		38	North Dum-Dum	1st " "	5,354	1,211	22.0
		39	South Barrackpore	1st April 1869	19,711	4,361	22.1
		40	Titagarh	1st " 1895	6,000	839	13.9
		41	North Barrackpore	1st " 1869	15,568	2,202	14.1
		42	Garulia	1st May 1896	5,412	790	14.5
		43	Baraset	1st April 1869	8,229	1,774	20.3
		44	Naihati	21st May "	20,040	4,915	24.5
		45	Bhatpara	1st July 1899	11,764	2,841	24.1
		46	Goberdanga	1st May 1870	6,704	1,095	16.3
		47	Basirhat	1st April 1869	15,109	2,393	15.8
		48	Baduria	1st " "	12,744	2,165	16.9
		49	Taki	1st " "	4,936	927	18.7

APPENDIX A—continued.

Name of Division.	NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
PRESIDENCY—contd.	Nadia ...	50	Krishnagar ...	1st November 1864 ...	25,500	5,907	23 1.
		51	Santipur ...	11th January 1865 ...	30,437	7,050	23.1
		52	Ranaghat ...	21st September 1864 ...	8,506	2,584	30.3
		53	Nadia ...	1st April 1869 ..	13,334	2,679	20.0
		54	Kushtea ...	1st " " ...	4,900	1,198	24.4
		55	Kumarkhali ...	1st " " ...	5,811	1,319	22.6
		56	Meherpur ...	15th " " ...	5,820	1,295	22.2
		57	Burnagar ..	1st " " ...	3,421	1,030	30.1
		58	Chaldaha ...	1st May 1886 ...	8,618	1,564	18.1
	Murshidabad.	59	Berhampore ..	1st July 1876 ...	23,267	6,209	26.6
		60	Murshidabad ...	1st April 1869 ..	18,544	2,480	13.3
		61	Azimgunge ...	1st " 1896 ..	17,032	2,717	15.9
		62	Jangipur ..	1st " 1869 ...	9,863	2,500	25.3
	Jessore ...	63	Kandi ...	1st " " ...	11,089	1,935	17.4
		64	Jessore ...	August 1864 ...	8,306	1,610	19.3
		65	Kotechandpur ..	1st July 1883 ...	9,502	1,452	15.2
	Khulna ...	66	Maheshpur ..	1st April 1869 ...	4,451	943	21.1
		67	Khulna ...	1st October 1884 ..	8,667	1,512	17.4
		68	Satkhira ...	1st April 1869 ...	8,550	1,658	19.3
		69	Debhata ...	1st July 1876 ...	5,384	1,072	19.9
	Divisional Total ...				560,409	108,487	19.3
RAJSHAH.	Rajshahi	70	Rampur Boaha ...	21st April 1876 ..	21,407	4,540	21.2
		71	Nator ...	1st " 1869 ..	9,185	1,712	18.6
	Dinajpur ...	72	Dinajpur ..	1st " " ...	12,204	2,459	20.1
		73	Jalpaiguri ...	1st " 1885 ...	9,682	1,400	14.4
	Darjeeling	74	Darjeeling ...	1st July 1850 ...	14,145	1,018	7.1
		75	Kurseong ...	1st May 1879 ...	3,522	216	6.1
	Rangpur	76	Rangpur ..	1st April 1869 ...	14,216	2,230	15.6
		77	Bogra ...	1st July 1876 ...	6,605	1,563	23.66
	Bogra	78	Sherpur ...	1st " " ...	3,965	962	24.2
		79	Pabna ..	1st " " ...	16,486	3,600	21.8
	Pabna ..	80	Serajganj ...	1st April 1869 ...	23,188	3,351	14.4
	Divisional Total ...				134,605	23,051	17.1
DACCA.	Dacca ...	81	Dacca ...	August 1864 ...	82,321	12,454	15.1
		82	Narayanganj ...	8th September 1876 ..	17,715	2,045	11.5
		83	Nasirabad ...	1st April 1869 ...	11,555	1,815	15.7
	Mymensingh.	84	Muktagacha ...	October 1875 ..	4,923	950	19.2
		85	Jamalpur ...	1st April 1869 ...	15,388	2,676	17.3
		86	Sherpur ..	1st " " ...	10,744	1,887	17.5
		87	Kishorganj ...	1st " " ...	13,988	2,083	14.8
		88	Bazitpur ...	1st " " ...	9,399	1,521	16.2
		89	Netrakona ...	1st January. 1887 ...	9,821	1,640	16.7
		90	Tangail ...	1st July " ...	17,973	2,701	15.5
	Faridpur	91	Faridpur ...	January 1869 ...	11,052	1,863	16.8
		92	Madaripur ...	April 1875 ...	13,772	2,588	18.0
		93	Barisal ...	1st July 1876 ...	15,482	2,855	18.4
	Backergunge.	94	Nalchiti ...	1st April 1875 ..	1,675	300	17.9
		95	Jhalakati ...	1st " " ...	2,365	696	29.4
		96	Pirojpur ...	1st July 1885 ...	12,246	2,185	17.8
		97	Patuakhali ...	1st April 1892 ...	4,885	845	17.2
	Divisional Total ...				255,304	41,104	16.1

APPENDIX A—continued.

Name of Division.	NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population
1	2	3	4	5	6	7	8
CHITTAGONG.	Tippera ...	98	Comilla ...	30th November 1864	14,680	2,473	16 8.
		99	Brahmanbaria ...	1st August 1868 ...	18,006	3,170	17 0.
		100	Chandpur ...	1st October 1897 ...	8,178	1,201	14 6.
	Noakhali ..	101	Noakhali ..	1st July 1876 ..	5,479	1,766	32 2.
		102	Chittagong	5th July 1864 ...	24,069	4,653	19 3.
	Chittagong }	103	Cox's Bazar ...	1st April 1869 ...	4,347	606	13 9.
		Divisional Total ...				74,759	13,869	18 5
PATNA.	Patna	104	Patna ...	November 1864 ...	167,529	31,146	18 6.
		105	Barh ...	1st May 1870 ...	12,363	2,351	19 0.
		106	Bihar ...	1st April 1869 ...	47,723	7,266	15 22.
		107	Dinapur Nizamat	1st July 1887 ..	28,696	4,579	15 92.
	Gaya ...	108	Gaya ...	May 1865 ...	80,383	12,871	16 0.
		109	Tikari ...	1st October 1885 ..	11,741	1,155	9 8.
		110	Daudnagar ...	1st " " ...	9,851	1,173	11 9.
		111	Arrah ...	1st January 1865 .	46,905	5,669	12 0.
	Shahabad	112	Jagadispur ..	1st April 1869 ...	12,475	1,600	12 82.
		113	Buxar ...	1st " " ...	15,506	2,526	16 2.
		114	Dumraon ...	1st " " ...	18,384	2,968	16 14.
		115	Bhabhua ...	1st " " ...	5,962	824	13 82.
	Saran ...	116	Sasaram ...	1st " " ...	22,713	2,759	12 14.
		117	Chapra ...	April 1864 ...	57,352	11,241	19 6.
		118	Revelganj ...	17th August 1876 ...	13,473	2,761	20 4.
		119	Siwan ...	April 1869 ...	14,835	2,178	14 6.
	Champaran	120	Motihari ...	15th April 1869 ...	13,108	1,260	9 6.
		121	Bettiah ...	15th " " ...	25,513	4,485	17 5.
		122	Muzaffarpur ...	November 1864 .	49,192	6,451	13 1.
		123	Hajipur ...	June 1869 ..	21,487	3,742	17 4.
	Muzaffarpur.	124	Lalganj ...	" " ..	12,493	1,920	15 3.
		125	Sitamarhi ...	1st October 1882 ...	8,715	1,014	11 6.
		126	Darbhanga ...	1st November 1864 ...	73,561	9,090	12 3.
		127	Madhubani ..	1st April 1869 ..	17,526	2,821	16.
	Darbhanga	128	Roserah ..	1st " " ...	10,885	1,808	16 6.
		129	Samastipur ...	1st January 1897 ...	8,241	1,335	16 19
	Divisional Total ...				806,612	126,993	15 7
BHAGALPUR.	Monghyr	130	Monghyr ...	November 1864 ...	57,077	8,924	15 6.
		131	Jamalpur ...	1st July 1883 ...	18,089	2,612	14 4.
	Bhagalpur	132	Bhagalpur ...	September 1864 ...	69,106	10,233	14 8.
		133	Colgong ...	1st April 1869 ...	5,355	1,272	23 7.
	Purnea ...	134	Purnea ...	September 1864 ...	14,555	2,442	16 7.
		135	Kishanganj ...	1st April 1887 ...	8,128	1,064	13 0.
	Malda ...	136	English Bazar ..	1st " 1869 ...	13,818	2,070	14 9.
		137	Old Malda ...	1st " " ...	4,178	897	21 4.
	Sonthal Parganas.	138	Deoghur ..	26th November 1869	6,163	618	10 02.
		139	Sahibganj ...	1st April 1883 ...	11,297	1,354	11 9.
Divisional Total ...				207,766	31,486	15 1	

APPENDIX A—concluded.

Name of Division	NAME OF DISTRICT.	Serial number of Municipality	Name of Municipality.	Date of establishment.	Popula- tion.	Number of rate- payers.	Percentage of rate- payers to population.
1	2	3	4	5	6	7	8
ORISSA.	Cuttack ... {	140	Cuttack ...	4th July 1876 ...	42,033	6,298	14.9
		141	Jajpur ...	1st April 1869 ...	11,992	2,029	16.9
		142	Kendrapara ...	10th March „ ...	14,076	2,248	15.9
		143	Balasore ...	1st April 1877 ...	20,775	3,559	17.13
		144	Puri ...	1st „ 1881 ...	28,794	5,646	19.6
	Divisional Total ...				117,670	19,780	16.80
	CHOTA NAGPUR.	Hazaribagh {	145	Hazaribagh ...	1st April 1869 ...	16,672	2,374
146			Chatra ...	1st „ „ ...	10,783	1,035	9.6
Ranchi {		147	Ranchi ...	1st „ „ ...	20,306	3,950	19.4
		148	Lohardaga ...	1st July 1888 ...	7,110	983	13.8
Palamau ... {		149	Daltonganj ...	1st „ „ ...	5,195	1,301	25.12
		150	Purulia ...	26th „ 1876 ...	12,128	2,703	22.28
Manbhum {		151	Jhalda ..	1st April 1888 ...	4,540	677	14.91
		152	Raghunathpur ...	1st „ „ ...	3,965	445	11.2
Singhbhum {		153	Chaibassa ...	1st „ 1875 ...	6,850	1,509	22.0
		Divisional Total				87,549	14,977	17.1
GRAND TOTAL ...				2,730,809	469,669	17.2	
GRAND TOTAL FOR 1898-99.				2,730,348	467,240	17.1	

APPENDIX B.

Statement showing the result of elections held in the Municipalities in Bengal during the year 1899-1900.

Serial number of Municipality.	NAME OF MUNICIPALITY	Number of voters in the ward or Municipality, if not, divided into wards	Number of persons who actually voted	Percentage of attendance voters	Number of Commissioners to be elected.	Number of candidates for election in contested cases	REMARKS
1	2	3	4	5	6	7	8
GENERAL ELECTION							
1	Burdwan	Ward No I 1,137 " " II 1,038 " " III 1,202 " " IV 400 " " V	548 431	48 1 35 8	3 3 3 3 3	6 4	
2	Khulna	Ward No I 916 " " II 235 " " III 183	197 127 103	22 34 54 04 56 28	4 3 3	13 9(a) 4(b)	(a) Of 11 candidates, 9 stood for election and 2 withdrew their names. (b) Of 6 candidates, 4 stood for election and 2 withdrew their names.
3	Katwa	Ward No I 156 " " II 447 " " III 56	77 111 22	49 9 24 83 39 24	3 3 2	6 10 4	
4	Dinhat	Ward No I 234 " " II 120 " " III 76	26 31 87	11 11 27 5 48 68	3 3 2	7 4 4	
5	Raniganj						Owing to some irregularities the election fixed for 24th March 1900 failed and a fresh general election was ordered.
BYE ELECTION							
	Burdwan Raniganj	Ward No I 1,038 " " II 230	96	15 6	1 1	2	
GENERAL ELECTION							
	Suri	West Khotia Bazar 99 East " 101 Anandapur " 49 Haringanj " 71 Baniupara " 91 Shohara 75 Chandui 121	69 51 51 81	60 69 50 49 60 94	2 2 1 1 2 1 2	3 3	
BYE-ELECTION							
		Shohara 75 Chandui 121	..		1 1	..	
GENERAL ELECTION.							
8	Bankura	Ward No I 175 " " II 137 " " III 172 " " IV 215 " " V 133 " " VI 85	70 39 112	40 22 67	2 1 1 2 1 1	6 4	Three withdrew One withdrew
9	Vishnupur	Ward A 220 " B 273 " C 237 " D 183	192 130 43	70 9 54 6 23 5	2 2 2 2	3 3 4	In ward D after receiving 43 votes two candidates withdrew. No necessity for recording votes for them.
10	Midnapore	Ward No I 277 " " II 370 " " III 351 " " IV 506 " " V 307 " " VI 320	170 205 247 .. 210	61 3 55 4 70 3 65 6	2 2 2 2 2	3 3 3	The fourth candidate withdrew before election. The fourth and fifth candidates withdrew before the polling was held. The fourth candidate withdrew before the polling was held.
12	Tamluk		388	58 87	8	11	
13	Ghatal	Ward No I 224 " " II 171 " " III 150 " " IV 79	111 69 52	49 5 40 3 34 6	2 3 3 2	4 6 5	

APPENDIX B—continued.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters in the ward or Municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of voters	Number of Commissioners to be elected.	Number of candidates for election in contested cases.	REMARKS.
1	2	3	4	5	6	7	
14	Chandrakona	Ward No I 49 " " II 39 " " III 62 " " IV 68 " " V 67 " " VI 84	10 8 9 25 4 9	20 4 20 5 14 5 36 7 5 97 10 7	1 1 1 1 2 2		
15	Ramjibanpur	Ward No. I 131 " " II 90 " " III 98 " " IV 43	" 30 51 .	" 43 33 52 04	2 1 2 1	2 3	
16	Khairpal	Ward No I 91 " " II 78 " " III 62 " " IV 52	42 24 23 13	46 7 31 8 45 1 25	2 1 2 1	7 4 5 4	
17	Kharar	Ward No I 384 " " II 160 " " III 141	52	34 6	4 3 3	5	
		BYE ELECTION.					
	Chandrakona	Ward No III 50 " " V 01	8 7	16 11 47	1 1		
		GENERAL ELECTION					
18	Hooghly Chinsura.	Ward No I 323 " " II 404 " " III 561 " " IV 308 " " V 610 " " VI 497	. 275 423 162 445	 68 0 76 02 52 5 72 7	2 2 2 2 2	3 5 5 4 5	No contest, as one of the three candidates withdrew his name.
19	Serampore	Ward No. I 1,983 " " II 505 " " III 1,662 " " IV 725	1 501 324 651 336	60 5 57 3 39 1 40 2	4 2 3 3	7 3 8 5	The last two candidates retired before poll was commenced
20	Uttarpara	Ward No I 170 " " II 203 " " III 80 " " VI 134	149 61	73 4 60 4	2 2 2 2	3 3	
21	Baidyabati	Ward No. I 333 " " II 300 " " III 276 " " VI 385	118 223 101	35 5 61 8 41 8	2 2 2 2	4 0 4	
22	Bhadreswar	Ward No. I 158 " " II 46 " " III 204 " " IV 20	54 27 141	59 4 58 6 69 1	3 2 2 1	6 3 5	
23	Kotrung	Ward No I 165 " " II 200			3 3		
24	Bansbaria	Ward No I 141 " " II 180 " " III 91 " " VI 100	122	61	1 1 2 2	5	
		BYE ELECTION.					
	Serampore	Ward No. II 382 " " IV 604	78 52	20 4 7 8	1 1	3	Two candidates withdrew
		GENERAL ELECTION.					
25	Howrah	Ward No. I 611 " " II " " III " " IV 802 " " V " " VI " " VII 944 " " VIII " " IX 417 " " X	158 No poll Ditto 299 No poll Ditto 983 No poll 315 308 No poll	18 2 . 37 1 . 33 3 58 2 .	2 1 3 2 2 2 3 2 1	3 3 3 4 3	
27	Bally	Ward No I 364 " " II 400 " " III 500	57 288 177	15 65 58 26 35 4	4 4 4	5 9 6	

APPENDIX B—continued.

Serial number of Municipality	NAME OF MUNICIPALITY	Number of voters in the ward or Municipality, if not divided into wards.	Number of persons who actually voted	Percentage of attendance voters.	Number of Candidates to whom necessary be elected.	Number of candidates for election (in contested cases).	REMARKS.
1	2	3	4	5	6	7	8
			BYE ELECTION				
28	Coaspore-Chitpur	Ward No I 515 " " IV 658	.		1	.	Unsuccessful
29	Maniktala	Ward No I 573	235	35.7	1	2	
30	Barnagore	Ward No I 591 " " II 1,289 " " III 277 " " IV 453	590	46.4	3	4	
			GENERAL ELECTION				
		Ward No I 285 " " II 161 " " III 538 " " IV 158 " " V 259 " " VI 206 " " VII 249 " " VIII 60 " " IX 93 " " X 176 " " XI 77	108	81.5	1	2	
			BYE ELECTION				
		Ward No I 461	95	20.6	1	4	
			GENERAL ELECTION				
34	Rajpur	Ward No I 605 " " II 250 " " III 231 " " IV 104 " " V 211	404	60.7	4	13	
			97	98.8	2	5	
35	Baranpur	Ward No I 118 " " II 70 " " III 74 " " IV 34 " " V 51 " " VI 49			1		
37	South Dum	Ward No I 307 " " II 41 " " III 118			2	2	
38	North Dum	Ward No I 145 " " II 323	253	78.5	3	5	
			BYE ELECTION				
39	South Barackpore	Ward No XII .. 24			1		
			GENERAL ELECTION				
		Ward No I 23 " " IV 71 " " V 117 " " VI 204 " " VII 113 " " VIII 67 " " IX 62 " " X 23 " " XI 137 " " XII 161	26	93.6	1	2	
41	North Barackpore		12	61.2	1	3	
			44	65.6	1		
			22	16.05	1	2	
43	Barasat	Ward No I 109 " " II 163 " " III 121 " " IV 114 " " V 112	127	75.1	3	8	
			122	74.8	2	9	
			43	94.7	2	3	
			77	67.5	2	4	
			73	64.2	3	5	
		Ward No I 464 " " II 680 " " III 327	428	92.2	2	3	
44	Naihati		274	83.7	2	4	
		Ward No I 327 " " II 327			1		
			GENERAL ELECTION				
		Ward No I 241 " " IV 278 " " V 278			1		Election failed
					2		
46	Gobardanga	Ward No I 29 " " II 76 " " III 31 " " IV 73 " " V 19 " " VI 57			1		

Serial number of Municipality.	NAME OF MUNICIPALITY	Number of voters in the ward or Municipality, if not divided into wards	Number of persons who actually voted	Percentage of attendance of voters	Number of Commissioners to be elected	Number of candidates for election (in contested cases)	REMARKS
1	2	3	4	5	6	7	8
47	Basirhat	Ward No I 153 " " II 80 " " III 133 " " IV 206 " " V 140 " " VI 107 " " VII 102 " " VIII 87 " " IX 53 " " X 81	GENERAL ELECTION—London				
49	Taki	Ward No I 135 " " II 101 " " III 59 " " IV 58	BYE ELECTION. GENERAL ELECTION				Election failed.
50	Krishnagar	Ward No I 802 " " II 586 " " III 348 " " IV 563 " " V 401	543 149 210 371 200	70.5 25.0 62.9 53.4 72.3	3 3 3 3 2	11 6 5	
	Santipur	Ward No V 493	BYE ELECTION GENERAL ELECTION				
52	Banaghat	Ward No I 89 " " II 102 " " III 190 " " IV 153 " " V 90 " " VI 70	33 73 52 13	31.9 50.1 57.7 18.3	2 2 2 2 2 2	3 4 5 4	
53	Nadia	Ward No I 441 " " II 402	226 229	51.2 56.9	5 3	8 6	
54	Kushtea	Ward No I 187 " " II 86 " " III 143 " " IV 249	62 39 48	33.1 34.8 33.5	2 2 2 2	6 7 3	
55	Kumarkhal	Ward No I 143 " " II 214 " " III 230 " " IV 59 " " V 208	84 109	30.5 52.4	2 1 1 1 2	5 6 5	
56	Meherpur	Ward No I 39 " " II 37 " " III 58 " " IV 20 " " V 44 " " VI 34	60 12 411 190 170	44.1 46.1 54.3 36.1 54.5	3 1 5 4 3 1	4 2 7 10 6	
57	Birnagar	Ward No I 136 " " II 123 " " III 83 " " IV 30	38 33 29	80.7 66.6	2 1	3 2	
58	Berhampore	Ward No I 552 " " II 26 " " III 755 " " IV 525 " " V 328 " " VI 87	12 411 190 170	46.1 54.3 36.1 54.5	1 5 4 3 1	2 7 10 6	
59	Murshidabad	Ward No I 446 " " II 144 " " III 107	231 84	51.7 58.3	6 2 2	13 3	
61	Azimganj	Ward No I 205 " " II 119 " " III 186	116 123	39.3 68.8	4 2 4	7 7	
62	Jangipur	Ward No I 111 " " II 127 " " III 55 " " IV 21 " " V 83 " " VI 65 " " VII 50	14 11 44 55	11.02 52.02 67.06 70	2 3 2 2 2 2	3 3 3 3 3 4	

F

APPENDIX B—continued.

Serial number of Municipality	NAME OF MUNICIPALITY	Number of voters in the ward or Municipality if not divided into wards	Number of persons who actually voted	Percentage of attendance of voters.	Number of Commissioners to be elected	Number of candidates for election (in contested cases)	REMARKS.
1	2	3	4.		6	7	8
86	Jamalpur	Ward No IV . 122	13	10.6	1	.. (a)	(a) There were three candidates and after 13 votes had been recorded, two of the candidates withdrew their candidature the third one was then declared elected without any contest
	Jamalpur	Ward No I 523 " " II 141 " " III 160 " " IV 149 " " V 52 " " VI 223	237 53 69 21 9 27	28.7 37.6 43.1 14.1 17.3 12.1	2 1 3 2 1 1	6 3 6 3 2 4	
	our	Ward No 1 .. 183 " " II .. 197	34	17.2	2 2	..	There being no second candidate for election in this ward, the vacancy was filled up by Government under section 16 of the Municipal Act
		" " III 168			2		There was only one candidate who was declared elected without any contest but as he was elected for both Wards Nos II and III and preferred to represent Ward No II, a bye election was ordered to fill the vacancy so caused and the other vacancy was to be filled up by Government under section 16 of the Municipal Act
87	Kishoregunj	Ward No IV 172 " " I 212 " " II 90 " " III 250 " " IV 68	113	53.9	2 3 1 4 2	6	The election was unsuccessful for want of candidates. The two vacancies to be filled up by Government under section 16 of the Municipal Act
88	Bajitpur	In entire Municipality 332	189	56.9	1 0	11	
90	Tangail	Ward No III 66 " " III .. 66	.	"	1 1	.	Unsuccessful for want of candidates. The vacancy was filled up by Government under section 16 of the Municipal Act
91	Faridpur	Ditto Ward No I 255 " " II 31 " " III 66 " " IV 91 Ward No I 255 " " II 159 " " III 92 " " IV 114 " " V 90 " " I 318	117 147 80 64 56 40 161	45.8 57.6 50.3 69.5 49.1 41.4 50.6	5 3 2 2 3 3 1	9 9 6 4 5 4 2	
92	Madaripur	Ward No II 189 " " III 191 " " IV 93 " " V 139 " " VI 125 " " VII 123	52 54 33 70 70	52.7 28.2 35.4 50.3	1 2 1 1 1	2 2 3 3 3	
93	Barisal	1 " Kotwali ward 268 2 Halibari 400 3 Church 382 4 School 133 5 Kutubani 118	142 339 228 220 101	46.2 51.8 57.0 57.5 75.9	2 3 3 3 2	5 7 4 10 5	There being only one candidate, no vote was recorded
102	Chittagong	Ward No A 507 " " B 648 " " C 1162 " " D 477	142 339 403 203	46.2 52.2 34.6 42.6	2 3 4 3	5 7 10 5	There was no contest Three of the candidates having withdrawn their names

APPENDIX B—continued.

Serial number of Municipality	NAME OF MUNICIPALITY.	Number of voters in the ward or Municipality, if not divided into wards	Number of persons who actually voted	Percentage of attendance of voters	Number of Commissioners to be elected	Number of candidates for election in contested cases	REMARKS
1	2	3	4	5	6	7	8
104	Patna	Bankipore Ward 863 Pirbahore .. 2,514 Alamganj .. 1,492 Khajekalan .. 3,589 Chowk Kulan .. 2,208 Malsclance .. 1,333	1,200 964 401 537	47 73 24 39 17 44 40 31	4 3 3 3 3	7 8 8 8 5	
105	Barh	Ward No I 40 " " II 912 " " III 201 " " IV 168	67	33 33	1 2 2 2	1	
106	Bihar	Ward No I 993 " " II 440 " " III 279 " " IV 655	390 210 279 331	40 72 47 72 45 43 60 18	2 2(a) 2 2	4 4 5 3	(a) The two gentlemen who were declared as elected have been found to have been improperly entered in the list of voters. They do not pay tax of any sort, and were not eligible for election as Commissioners. A fresh election was held on the 9th July 1903.
107	Dinapur Nizamat	Ward No I 158 " " II 704 " " III 150 " " IV 599	6 104 6 65	3 79 14 77 4 10 85	2 4 2 4	3 6 4 5	
108	Gaya	Ward No I voters 236 " " II 451 " " III 327 " " IV 384 " " V 80 " " VI 198 " " VII 213 " " VIII 214 " " IX 114 " " X 196	180 176 42	49 4 82 6 38 8	1 1 2 2 2 2 2 1 1	1 1 2 2 2 2 2 1 1	
111	Arrah	Ward No I 706 " " II 897 " " III 922 " " IV 569	334 332 267 280	47 3 42 5 28 9 49 2	3 3 3 3	5 9 8 6	Out of the nine candidates four retired one did not contest. The contest was there for among four only. Out of eight candidates three did not contest. The contest was among five only.
112	Jagdispur	Ward No I 116 " " II 103 " " III 112 " " IV 203 " " V 109	28 26 22 43 25	24 1 25 24 19 64 21 13 22 93	1 1 1 2 1	1 1 1 3 1	
113	Buxar	Ward No I 216 " " II 78 " " III 72	90 17 26	15 8 21 7 36 1	3 3 2	5 5 3	
114	Dumraon	Ward No I 347 " " II 388	75	19 3	3 3	4 4	There were four candidates for election, but one of them withdrew his candidature and filed an application accordingly. There were six candidates for election, but two of them withdrew their candidature and filed application accordingly. The same was announced before the committee of assistance and the persons present to vote in the election.
115	Bhabhua	Ward No, I 13 " " II 65 " " III 52 " " IV 28 " " V 78 " " VI 59	18	32 72	1 1 1 1 1 1	1 1 1 1 1 1	
BYE ELECTION							
		Ward No II 54			1		
GENERAL ELECTION.							
116	Sasaram	Ward No I 202 " " II 242 " " III 233 " " IV 189 " " V 208 " " VI 184	7 89 38 121 ..	2 8 38 1 31 1 58 1 ..	3 2 2 2 2	3 3 5 3 3	No competition no vote. One candidate was elected in Wards Nos I and II, but he expressed his willingness to remain in Ward No II. Therefore a vacancy occurred in Ward No I, which has been filled up by a fresh election.

APPENDIX B—continued.

Serial number of Municipality.	NAME OF MUNICIPALITY	Number of voters in the ward or Municipality, if not divided in ward	Number of persons who actually voted	Percentage of attendance voters	Number of Commissioners to be elected	Number of candidates for election in contested cases	REMARKS
1	2	3	4	5	6	7	8
117	Chapra	Ward No I 656 " " II 695 " " III 647 " " IV 337	321 303 40	49.0 43.6 6.1	3 3 5	6 6 4(a) 5(b)	(a) Fourth candidate withdrew when 40 persons actually voted (b) Last two candidates withdrew before the polling began
118	Revelganj	450	224	49.7	8	14	
119	Sivan	816	87	10.6	6	9	
120	Motihari	665	374	66.1	8	13	
122	Muzaffarpur	Ward No I 94 " " II 343 " " III 250 " " IV 323 " " V 136 " " VI 352	94 177	19.1 50.3	2 2 2 2*	4 3	* The election for Ward No IV was declared as illegal and a fresh election made in which opposing candidates were reconciled, and two of the candidates withdrew and made the subsequent election also uncontested
123	Hajipur	Ward No I 201 " " II 214 " " III 236 " " IV 330	150 180 175 25	74.6 76.9 61 7.5	2 2 2 2	4 4 5 3	
126	Darbhanga	Ward No I 217 " " II 287 " " III 664 " " IV 474 " " V 390 " " VI 326 " " VII 531	26 20 60 94 37	12.5 4.01 12.6 25.1 11.3	2 2 2 2 2 2	3 5 3 3	
BYE ELECTION							
		Ward No I 215 " " V 88	16 8	7.4 9	1 1	2	
GENERAL ELECTION							
127	Madhubani	Ward No I 215 " " II 147 " " III 68 " " IV 120 " " V 84	90 54 21 44 32	19.9 39.4 94 27.5 36.3	2 2 2 2 2		
132	Bhagalpur	Ward No I 1,671 " " II 1,112 " " III 1,034 " " IV 578 " " V 908 " " VI 2,107	379 989 217 230	22.6 71.1 99.7 39.8	2 3 3 2 2 2	4 10 9 4	
BYE ELECTION							
134	Purnea	Ward No IV 134	60	45.1	1	3	
GENERAL ELECTION							
135	Kishengauj	Ward No I 280 " " II 96	280 96		5 3		Partly successful. Of the five vacancies in Ward No I, there were only four candidates for election, so one was appointed by Government under section 16 of the Municipal Act
136	English Bazar	Ward No I 204 " " II 179 " " III 137 " " IV 160	143 179 9 62	72.0 36.6 6.5 38.7	4 3 3 2	6 4 3	
137	Old Malda	Ward No I 75 " " II 51 " " III 56 " " I 1	47 25 27	64.2 49.01 48.21	3 3 2	6 4 3	One bye election in Ward 1 failed. Place filled up by appointment under section 19 of the Municipal Act.
140	Outtack	Ward No I 273 " " II 412 " " III 197 " " IV 170 " " V 182 " " VI 258 " " VII 180 " " VIII 278 " " IX 173	384 18 51 114 183 33	46.6 10.8 28.02 22.09 32.3 17.3 19.07	1 2 1 1 2 2 2 1	4 2 2 3 2 2	
143	Balasore	Ward A 110 " B 162 " C 54 " D 110 " E 247 " F 229 " G 211	15 11 7 36 69 10	14.5 6.7 12.9 31.9 19.8 4.3	2 2 2 2 2 2	5 5 4 5 4 5	One of the candidates withdrew his name.

APPENDIX B—concluded.

Serial number of Municipality	NAME OF MUNICIPALITY	Number of voters in the ward or Municipality, if not divided into wards	Number of persons who actually voted	Percentage of attendance voters	Number of Commissioners to be elected	Number of candidates for election (in contested cases)	REMARKS.
1	2	3	4	5	6	7	8
143	Hazaribagh	Ward No I 43 " II 113 " III 72 " IV 151 " V 69	17 votes for Ward No IV	11.2	2 2 2 2 2	4	The election in Ward No IV only was contested and there were four candidates for it. One of the candidates withdrew and one was not voted.
144	Chatra	" "		.	.		Two bye-elections were held during the year to elect Commissioners for Ward No II, but the rate payers failed to nominate Commissioners on both occasions.
145	Ranchi	Ward No I 360 " II 216 " III 163 " IV 344	179 53 94	49.7 Nil 32.7 27.3	3 2 3 2	6 6 3	
			BYE-ELECTION				
148	Puruha	Ward No II 141 " III 158		..	1 1	..	Uncontested in both the wards

APPENDIX C.

Statement showing the mode of assessment in vogue in each Municipality in Bengal, the rate at which the tax on holdings or on persons is levied, and the result of any revision of assessment made during the year 1899-1900.

Serial number of Municipality	NAME OF MUNICIPALITY	Mode of assessment in vogue	The rate at which the assessed tax is levied	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR		REMARKS
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
1	Burdwan	Rate on holdings	Rs 7½ per cent	Rs A P	Rs A P	
2	Kalna ..	Tax on persons	According to circumstances and property, annas 8 to Rs 1 per cent on annual income of the assessee			
3	Katwa ..	Ditto	On 12 annas per cent on the annual income.	224 0 0	.	Partial revision.
4	Dainhat	Ditto	Ditto ditto			
5	Raniganj	Rate on holdings	Rs 7½ per cent. ..	1,062 0 0		General ditto
6	Assansol	Ditto	Ditto	451 0 0*		Partial ditto
7	Suri	Government buildings are assessed at a rate of Rs 7½ per centum on the annual value of every such holding according to section 80 of the Bengal Municipal Act Tax on persons according to their circumstances and property Latrine tax according to the annual value of holdings	Rs 7½ per cent on the annual value of holdings Rupees 1 per cent per month on income of above Rs 30, and 1½ annas on income below Rs 31 Annual valuation Quarterly tax Rupees 24 Rs A P .. 25-30 0 9 0 .. 31-47 0 12 0 .. 48-72 1 2 0 .. 73-100 1 5 0 and annas 2 per every Rs 50 and upwards per month	..		
8	Bankura	Tax on persons	Generally at 1 anna per cent per month			
9	Vishnupur	Ditto	Ditto ditto			
10	Sonamukhi	Ditto	Rs 2 per cent per month			
11	Midnapore	Rate on holdings	Rs 7½ per cent on annual value of holdings	512 15 0		Due to general revision of assessment
12	Tamluk	Tax on persons according to circumstances and property	Annas 12 per cent on the monthly income of the assessee			
13	Ghatal	Ditto	Rs 1 4 per cent ditto ditto			
14	Chandrakona	Ditto	Rs 1 per cent ditto ditto		30 6 0	Partial revision made during the year
15	Ramjibanpur	Ditto	As 12 per cent ditto ditto		16 6 6	Due to partial revision made during the year.
16	Khurjasi	Ditto	Rs 1 2 per cent ditto ditto			
17	Kharar	Ditto	Rs 1 per cent ditto ditto	101 10 0	.	Due to assessment of new and improved holdings
18	Hooghly and Chinsura	Rate on the annual value of holdings	Rs 6½ per cent on the annual value of holdings	34 9 0		Ditto ditto
19	Serampore	Ditto	Rs 7½ per cent. ditto ...	35 1 3	.	
20	Uttarpara	Ditto	Rs 7½ per cent for house and 3 per cent for latrine on the annual letting value of holdings	121 0 0	..	Due to assessment of new and improved holdings
21	Baldyabati	Tax on persons	According to circumstances and property No rate specified Rs 7 per cent on the annual value letting of public buildings		.	The general revision of assessment was taken in hand, but has not yet been completed
		Latrine tax*	Rs 7½ per cent on the annual letting value of holdings			
22	Bhadreswar	Tax on holdings in Wards Nos I and III Tax on persons according to circumstances and property in Wards Nos II and IV.	Rs 6 4 per cent on the annual value of holdings There is no fixed rate, but Rs 7 per cent on the annual income of the rate payers	176 11 9 12 13 0	.	
23	Kotrung ..	Tax on persons	According to circumstances and property of the inhabitants at the rate of Rs 1-4 per cent.		40 0 0	
24	Bansbaria	Ditto	According to circumstances and property at Rs 1 2 per cent, on the estimated income	..	..
25	Arambagh ..	Ditto	According to circumstances and property at 12 annas per cent		..	
26	Howrah ...	Tax on holdings	Rs. 7½ per cent.	14,085 14 3	..	This increase results from assessment on new and improved holdings, revised scale of latrine fees and extension of water-pipes.
27	Bally	Ditto	Ditto	166 14 9	..	Owing to certain new and improved holdings.

* The Magistrate's report states that this represents figures for latrine fees.

APPENDIX C—continued.

Serial Number of Municipality.	NAME OF MUNICIPALITY	Mode of assessment in vogue	The rate at which the assessed tax is levied	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR		REMARKS
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
28	Cossipore-Chitpur	Rate on holdings	House rate at 7½ per cent on the annual valuation of holdings Water rate at 3 per cent Latrine fee according to a scale	Rs A P	Rs A P	
					89 11 9	Partial revision
29	Manicktala ..	Ditto	House-rate at 7½ per cent on annual valuation of holdings Water rate at 1½ per cent Latrine-fees according to a scale	208 0 0		Assessment of new and improved holdings.
30	Barnagore	Ditto	House-rate at 6½ per cent on the annual valuation of holdings Latrine fees according to a scale		5,484 0 6 4,581 11 3	} Due to separation of Kamarhati
31	Kamarhati	Ditto	Ditto ditto	5,484 0 6 4,581 11 3		
32	South Suburban	Ditto	House rate at 7½ per cent on the annual valuation of holdings Latrine fees according to a scale	..	..	General revision made during the year Will take effect in 1900-01
33	Garden Reach	Ditto	House-rate at 7½ per cent on annual valuation of holdings	.		Ditto ditto
34	Rajpur .	1 Tax on persons 2 Latrine-fee on holdings	No fixed rate generally at 12 annas per cent on income According to a scale fixed under section 221	439 0 0	..	Imposition of latrine rate
35	Baruipur	Tax on persons Latrine-fees on holdings	Ditto ditto			
36	Jamagar	1 Tax on persons 2 Latrine fees on holdings	Ditto ditto	892 14 0		General revision
37	South Dum-Dum	1 Tax on persons 2 Latrine fees on holdings	No fixed fees According to a scale	1,029 0 0	404 0 0	
38	North ditto	Tax on persons	No fixed rate			
39	South Barrackpore	Ditto Latrine fees on holdings	No fixed rate generally at 1 per cent Six per cent on the annual value of holdings	1,561 0 0	.	Imposition of latrine rate
40	Titagarh	Rate on holdings	House rate at 7 per cent on annual value of holdings Latrine fees at 5 pies per head of coolies, also 5 per cent on annual valuation of holdings	202 0 0 187 0 0		} Assessment on new and improved holdings
41	North Barrackpore	1 Tax on persons 2 Latrine fees on holdings	No fixed rate At 10 per cent on annual value of holdings	97 0 0 47 0 0		
42	Garulia .	1 Tax on persons 2 Latrine fees on holdings	1 No fixed rate generally at 2 per cent on income 2 According to a scale	214 7 0	.	
43	Barasat .	1 Tax on persons 2 Latrine fees on holdings	1 No fixed rate, generally at 10 annas per cent on income 2 At 5 per cent on annual letting value	..	.	
44	Naihati ...	1 Tax on persons 2 Latrine fees on holdings	1 No fixed rate 2 Generally at 5 per cent on letting value of holdings	.		
45	Bhatpara	1 Tax on persons 2 Latrine fees on holdings	Ditto ditto			
46	Goberdanga ...	Tax on persons	10 annas per cent on income	.	101 1 0	Reduction of assessment on vacant holdings
47	Basirhat .	Ditto	12 ditto ditto			
48	Baduria ...	Ditto	No fixed rate generally at Re 1 per cent on income	131 9 0		Partial revision
49	Taki ..	Ditto	Ditto ditto	5 0 0	.	Assessment of improved holdings
50	Krishnaga ...	Rate on holdings	6 per cent on the annual value of holdings			
51	Santipur ...	Ditto	6½ per cent on the annual value of holdings	1,323 0 0	..	Revision of assessment
52	Banaghat .	Ditto	6½ per cent on the annual value of holdings	101 0 0		Due to general revision of assessment.
53	Nadia	Tax on persons	12 annas for first Rs 100, and 8 annas for every additional Rs 100	..		
54	Kushtea	Ditto	12 annas for first Rs 100 and 10 annas for every additional Rs 100 per month			

APPENDIX C—continued.

Serial number of Municipality.	NAME OF MUNICIPALITY	Mode of assessment in vogue	The rate at which the assessed tax is levied	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR		REMARKS.
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
55	Kumarkhaji ...	Tax on persons	No fixed rate	Rs A P 63 0 0	Rs A P	Revision of latrine tax
56	Meherpur	Ditto	Ditto . . . . .	.	15 0 0	Due to partial revision of assessment
57	Birnagar ..	Ditto	Ditto		..	
58	Chakdaha .	Ditto	Ditto . . .	61 0 0	.	Due to general revision of assessment.
59	Berhampore	1 Tax on persons	Generally at 1 per cent on income and in case of Government buildings at 7½ per cent on the annual valuation of holdings under section 89	100 5 0		
		2. Latrine rate on holdings	According to a scale fixed by the Commissioners.		182 10 0	
		3 Water-rate	At 7½ per cent per annum on the valuation of holdings situated in streets supplied with filtered water and 6 per cent on holdings not so situated	10,368 6 0		Imposed newly during the year under report.
60	Murshidabad ...	Tax on persons	Generally at Rs 1 per cent on income.	.		
61	Azimganj	Ditto	Ditto ditto ..	732 12 0	..	Due to general revision of assessment
62	Jangipur	Ditto	Ditto ditto .	..	609 13 3	
63	Kandi .	Ditto	Ditto ditto ...	..	
64	Jessore ...	Rate on holdings ...	1. House tax at 7½ per cent on the annual valuation of holdings 2 Latrine on a scale varying from Rs 2 8 to Rs 18 per annum	House tax 18 0 0 Latrine-fee 11 0 0		Due to assessment of new and improved holdings
65	Kotechandpur .	1 Tax on persons 2 Latrine fee in portion of Wards Nos I and II	1 Generally at 1 per cent on income 2 Latrine rate at Rs 3 12 per annum on the annual valuation of holdings	37 3 6		Partial revision due to construction of new latrines by private individuals
66	Maheeshpur	Tax on persons ..	2. annas per cent on income		.	
67	Khulna .	Ditto .	No fixed rate generally at 1 per cent on income	344 0 0		Due to increase in the number of pucca holdings
68	Batkhira ...	Ditto	At 12 annas per cent on income	165 0 0		
69	Dubhata ..	Ditto	At Rs 1 per cent on income	..	48 0 0	Due to grant of remissions and exemptions.
70	Rampur Boalia .	Tax on persons according to circumstances and property	At 12 annas per cent on the monthly income of rate payers	.	140 0 0	Due to partial revaluation.
71	Nator ...	Ditto .	At 8 annas per cent on the monthly income of rate payers	..	.	
72	Dinajpur	Ditto	Varies from 1 anna on income of Rs 5 to Rs 10 to Rs 7 on income of Rs 700 and upwards.	577 9 6		Due to revision of assessment
73	Jalpaiguri .	Ditto	Varies from 1 anna 6 pies to Rs 7 a month	610 13 7		Due to the assessment of new and improved holdings
74	Darjeeling	Holdings are generally assessed on their probable annual rentals less 10 per cent for furniture. The holdings at and adjoining the bazar and on the outskirts of the town proper owned and occupied by natives are generally assessed at a certain scale of rates fixed for every 100 square feet of ground area occupied	The holdings water, and lighting rates were levied at 7, 2½, and 2½ per cent, respectively, and the latrine fees at Rs 1 12 to Rs 17 on houses valued up to Rs 600 and at 8 per cent on houses valued above Rs 600.	9,816 0 0	.	Due to the raising of the rate of taxes and the levy of lighting rate throughout the year
75	Kurseong .	Tax on holdings	At 7½ per cent	988 0 0		Due to the assessment of new and improved holdings and general revision
76	Rangpur .	Tax on persons according to circumstances and property	At 8 annas per cent on the monthly income of the rate-payers	..		
77	Bogra . .	Ditto	At 12 annas per cent on the monthly income of the rate payers	298 0 0		Due to revision
78	Sherpur ..	Ditto .	At half a pie per rupee on the monthly income of the rate payers		24 1 0	Due to general revision
79	Pabna	Ditto	At 12 annas per cent. on the monthly income of the rate payers	3,007 0 0	.	
80	Seraiganj ...	Ditto	At 10 annas per cent on the monthly income of the rate-payers.	13 0 0	..	

APPENDIX C—continued.

Serial number of Municipality	NAME OF MUNICIPALITY	Mode of assessment in vogue	The rate at which the assessed tax is levied	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR		REMARKS
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
81	Dacca *	Rate on holdings	At 10 per cent on the annual value of holdings	Rs A P 762 0 0	Rs A P	The Commissioners assessed new and improved buildings, which resulted in an increase of Rs 1,218 on account of house tax and Rs 682 7 on account of privy tax. There was a decrease of Rs 783 under house tax under sections 106 and 107, and Rs 355 under privy tax. The net result was an increase of Rs 762 in the income.
82	Narayanganj	Ditto	At 8½ per cent on the annual value of holdings	431 0 0		The assessment of new and improved holdings resulted in an increase of Rs 431 in the demand.
83	Nasirabad	1 Tax on persons	According to circumstances and property at 8 annas per cent on the income, but Government buildings are assessed at 7½ per cent for the municipal tax on the annual value of holdings.	531 0 0		Due to the assessment of Government buildings, which has been enhanced during the year owing to their improvement.
		2 Latrine rate	At 5 per cent per annum on the valuation of holdings	728 0 0		
		3 Water-rate	At 4 or 5 per cent per annum on the valuation of holdings according to distances from the nearest hydrant	823 0 0		
84	Muktagacha	1 Tax on persons	According to circumstances and property (maximum Rs 84 and minimum 6 annas only) but Government buildings are assessed at 7½ per cent for municipal tax.	75 0 0		General revision.
		2 Latrine rate	At 7½ per cent per annum on the annual value of holdings		5 0 0	
85	Jamalpur	1 Tax on persons	According to circumstances and property (maximum Rs 84 and minimum 6 annas only), but Government buildings are assessed at 7½ per cent on annual value of municipal tax.	197 0 0		Due to revision of assessment made for the third quarter of 1898-99.
		2 Latrine rate	At 6½ per cent per annum on the annual value of holdings	"	14 0 0	
86	Sherpur	1 Tax on persons	According to circumstances and property (maximum Rs 84 and minimum 6 annas only)		66 0 0	Partial revision of assessment.
		2 Latrine rate	At 5½ per cent on annual value of holdings			
87	Kishorganj	1 Tax on persons	From 6 pias to Rs 7 per mensem	157 0 0	"	General revision.
		2 Latrine rate	At 5 per cent on the annual value of holdings	"		
88	Bazitpur	Tax on persons	At the rate of 12 annas per cent of the income (maximum Rs 84 and minimum annas 6 only)	"	"	
89	Netrakona ..	1 Tax on persons	At the rate of 12 annas per cent of the income (maximum Rs 84 and minimum annas 6 only) but Government buildings are assessed at 7½ per cent on their annual value.			
		2 Latrine-rate	At 6½ per cent on the annual value of holdings	342 0 0		The tax is now in force from the 1st of January 1900.
90	Tangail ...	1 Tax on persons	At 10 annas per cent on the annual income	3,38 0 0		General revision of assessment.
		2 Latrine-rate	At 6 per cent on annual value of holdings	476 0 0		
91	Faridpur ...	1. Tax on persons	At 12 annas per cent per month on the monthly income of the assesses. Government buildings are assessed on their annual value at 7½ per cent.	399 1 0		The increase is due to revision of tax.
		2. Latrine rate	On the annual value of holdings not exceeding— Rs. 10 at 4 annas per quarter " 20, at 8 annas per quarter " 25, at 12 annas per quarter " 30, at Rs 1 per quarter " 40, at Rs 1-10 per quarter " 50, at Rs 1-14 per quarter " 75 at Rs 2-10 per quarter " 100, at Rs 3 per quarter " 200, at Rs 4-4 per quarter " 300, at Rs 6 per quarter " 400, at Rs 5-12 per quarter " 500 at Rs 6-8 per quarter " 500 at Rs 7-8 per quarter	709 10 0		Ditto Ditto.

APPENDIX C—continued.

Serial number of Municipality	NAME OF MUNICIPALITY	Mode of assessment in vogue	The rate at which the assessed tax is levied	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR		REMARKS
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
92	Madaripur	1 Tax on persons 2 Latrine-rate	At 10 annas per cent on the annual income of the assessee At Rs 7 1/4 per cent on annual value of the holding	Rs A P 177 0 0	Rs A P .	Due to the revision of the rate
93	Barisal	1 Tax on persons 2 Latrine-tax on holdings	Tax on persons is levied at 8 annas per cent on the annual income of the assesses Holdings, the annual value of which does not exceed— Rs 12 at the rate of Rs 1-2 per quarter Rs 25 at the rate of Rs 2 8 per quarter Rs 50 at the rate of Rs 4 per quarter Rs 75 at the rate of Rs 6 per quarter Rs 100 at the rate of Rs 18 8 per quarter Rs 150 at the rate of Rs 11 per quarter Rs 200 at the rate of Rs 13-4 per quarter Rs 300 at the rate of Rs 18-5 per quarter Every Rs 100 or a part thereof in excess of Rs 300, at the rate of Rs 4 on the excess	1,307 0 0 638 0 0	. ..	
94	Nalchiti . .	Tax on persons	No fixed rate levied according to circumstances and property of the assesses			
95	Jhalokati ..	1 Tax on persons 2 Latrine rate	Ditto ditto Levied under section 921 of the annual value of holdings roughly estimated	110 0 0 297 0 0		Partial revision was made during the year Increase due to general revision of this rate
96	Pirojpur .	1 Tax on persons 2 Latrine rate	At the rate of 12 annas per cent on the annual income At the rate of Rs 10 per cent on the annual value of holdings			
97	Patuakhali	Tax on persons	Levied according to circumstances and property	574 0 0	..	Owing to an increase of taxes on persons
98	Coinilla	1 Tax on persons 2 Latrine tax	6 per cent on the annual income of a person and 7 1/4 per cent on the annual value of Government buildings 6 per cent on the annual value of holdings	374 0 0 528 0 0		No general revision of assessment was made during the year under report The increase is owing to the altered circumstances of certain rate payers and the addition of new holding, &c
99	Brahmanbaria	Tax on persons	Annas 12 per cent on the annual income of the assessee		18 8 6	The decrease is due to partial remission
100	Chandpur	1 Tax on holdings in Ward No I 2 Tax on persons in Wards Nos II and III	Annas 6 to 8 per cent	114 9 6	...	Not yet sanctioned by the Government The increase is due to partial revision
101	Noakhali	1 Tax on persons 2 Latrine tax	According to the circumstances and property of the rate payers and at 6 per cent on the annual value of Government buildings 10 per cent on the annual value of holdings			Partial revision was made without any effect on the income
102	Chittagong ...	Tax on holdings	7 1/4 per cent on the annual value of holdings			
103	Cox's Bazar	Ditto	According to circumstances and at 7 1/4 per cent on Government buildings			
104	Patna ..	Rate on holdings	At 7 1/4 per cent on annual value of holdings	444 4 0	...	Increase on account of new and improved holding
105	Barh ..	Tax on persons	According to their circumstances and property from half an anna to Rs 7-8 a month			
106	Bihar	Ditto	According to their circumstances and property from 3 pies to Rs 7 a month			
107	Dinapore Nizamut	Rate on holdings	At 7 1/4 per cent on annual value of holdings	...	...
108	Gaya ...	Ditto	Ditto ditto			
109	Mikari ..	Ditto	Ditto ditto		276 0 0	The decrease was due to the general revision of assessment made during the year
110	Daudnagar ...	Tax on persons	According to circumstances and property of persons under section 85 clause (a) of the Municipal Act The average rate at which taxes are levied does not exceed 2 per cent of the total income		378 0 0	The decrease was due to revision by the objection committee.

APPENDIX C—continued.

Serial number of Municipality	NAME OF MUNICIPALITY	Mode of assessment in vogue	The rate at which the assessed tax is levied	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR		REMARKS.
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
				Rs A P	Rs A P	
111	Arrah	Tax on persons	According to circumstances and property at 1½ per cent		455 0 0	
		Water-rate	On the annual value of holdings at 7½ and 6 per cent	2,283 0 0		
		Latrine rate	On the annual value of holdings at the following rates: Up to Rs 25 at 8 annas per annum; from Rs 26 to Rs 50 at Rs 18 per annum; from Rs 51 to Rs 100 at Rs 4 per annum; from Rs 101 to Rs 200 at Rs 8 per annum; from Rs 201 to Rs 400 at Rs 12 per annum; for every hundred or part thereof in excess of Rs 400 at Rs 3 per hundred		238 0 0	
112	Jagadispur	Tax on persons	According to circumstances and property at Rs 18 per cent			
113	Buxar	Ditto	Ditto	871 0 0		
114	Dumraon	Ditto	According to circumstances and property at Rs 14 per cent			
115	Bhabhua	Ditto	According to circumstances and property at Rs 1 per cent			
116	Sasaram	Ditto	According to circumstances and property at Rs 18 and 1 per cent for residents and non residents, respectively			
117	Chhapra	Rate on holdings	At 7½ per cent			
118	Kotiganj	Ditto	Ditto			
119	Siwan	Tax on persons according to their circumstances and property.	At 1 per cent on the annual income of the assessee and 7½ per cent on the annual value of Government buildings			
120	Motihari	Rate on holdings	7½ per cent on the annual value of the holdings	21 0 0		Due to enhancement of certain new and improved holdings
121	Bettiah	Tax on persons	According to circumstances and property of assesses		149 4 0	Due to revision of taxes owing to change in circumstances
122	Muzaffarpur	Rate on holdings	House tax is levied at 7½ per cent on annual value of holdings and latrine rate at 5 per cent	2,300 0 0		The general revision made during the year will take effect from 1900-1901
123	Hajipur	Ditto	7½ per cent on the annual value of the holding	1,545 15 0		The new assessment of tax on houses came into force on 1st April 1899
124	Lalganj	Ditto	Ditto ditto	1 140 7 0		General revision made in 1899-1900 took effect from 1st April 1900
125	Sitamarhi	Tax on persons	According to their circumstances and property			
126	Darbhanga	Ditto	At 1 per cent			
127	Madhubani	Ditto	At ½ per cent	490 0 0		The revision of assessment was made at the close of the year in March 1900 for 1900-1901. It resulted in an increase of Rs 490 after having all the objections filed by the rate payers in April 1900
128	Rosera	Ditto	According to their circumstances and property there being no fixed rate	200 0 0		The general revision of assessment was made during the year resulting in an increase of Rs 200
129	Samastipur	Ditto	At 12 annas 6 pies per cent on income			The assessment made for the first time in 1876 was not revised during the year
130	Monghyr	Tax on holdings	House tax at 7½ per cent and latrine tax at Rs 4-10 4 per cent	1 254 1 0		There was a general revision of assessment during the year, resulting in an increase as noted in column 5
131	Jamalpur	Ditto	House tax at 7 per cent and latrine tax at ½ per cent			
132	Bhagalpur	Ditto	House-tax at 7½ per cent, latrine tax at 3 per cent, and water rate at 7½ per cent for holdings having house connections, at 5 per cent for holdings without house connections	23,000 0 0		Increase due to general revaluation enforced in the year under report and also to the increase of water rate
133	Colgong	Tax on persons	According to circumstances and property	417 13 0		Increase due to the revision of municipal boundaries, as also to revision of assessment
134	Purnea	Tax on holdings	House tax at 7½ per cent and latrine-tax at 3½ per cent			
135	Kishanganj	Tax on persons	According to circumstances and property at 9 annas per cent on the annual income			The general revision made at the end of 1898-99 came into force from April of 1899-1900
136	English Bazar	Ditto	At 12 annas per cent latrine rate, at Rs 6 per cent on the annual value of holdings		227 1 0	There was a revision of assessment during the year 1899-1900, which will take effect from the next year
137	Old Malda	Ditto	According to circumstances and property at 1½ per cent on the approximate annual income of the assesses		15 7 0	Partial revision was made during the year
138	Deoghur	Ditto	According to circumstances and property Latrine tax at 3 per cent on the annual value of holdings containing dwelling-houses.	33 0 0		Due to assessment on new holdings and on Government buildings
139	Sahibganj	Tax on holdings	House tax at 5 per cent and latrine tax at 3 per cent on the annual value of holdings			

APPENDIX C—concluded.

Serial number of Municipality	NAME OF MUNICIPALITY	Mode of assessment in vogue	The rate at which the assessed tax is levied	RESULT OF ANY GENERAL OR PARTIAL REVISION OF ASSESSMENT MADE DURING THE YEAR		REMARKS
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
140	Cuttack	Tax on persons	Levied according to the circumstances and property of the assessors at the rate of 1 per cent per annum on the income Public buildings are taxed under section 89	Rs	Rs	
141	Jajpur	Ditto	Ditto ditto	767		As the revision of assessment took effect from 1st April 1899, the former demand was increased from Rs 4,263 to Rs 5,030 hence the increase of Rs 767
142	Kendrapara	Ditto	Ditto ditto Public buildings at 7½ per cent on their annual value	9%		
143	Balasore	Ditto	(i) Levied according to circumstances and property of the assessors at the rate of 1 per cent per annum (ii) Income tax according to valuation of holdings at 6 pias per rupee (iii) Public buildings under section 89 of the Act			
144	Puri	Tax on holdings	At 7½ per cent on their annual value	113	13	The increase is due to the assessment of new and improved holdings during the year
145	Hazaribagh	Tax on persons Tax on persons according to their circumstances and property 3 Latrine tax	Ditto on gross income Twelve annas per cent on known income (1) Holdings, the annual value of which is above Rs 6 but does not exceed Rs 24 at Rs 2 per annum per holding (2) Holdings, the annual value of which is above Rs 24 but does not exceed Rs 48 at Rs 3 per annum per holding (3) Holdings the annual value of which is above Rs 48, at 6½ per cent per annum	3 912 0 0	5	Revision was made during the year but it took effect from the 1st quarter of 1900 1901
146	Chatra	Tax on persons according to their circumstances and property	One rupee and four annas per cent per annum on known income			
147	Ranchi	1 Ditto Latrine-rate	One rupee per cent on annual income up to Rs 1,200 and 8 annas per cent on remainder of income up to a limit of Rs 84 Rupees 5 12 per cent on annual value		220 0 0 166 0 0	
148	Lohardaga	1 Tax on persons, &c	As in Ranchi Municipality		68 0 0	
149	Daltonganj	(a) Tax on persons according to circumstances and property	Twelve annas per cent	(b) 732 0 0		(a) Government buildings are assessed at 6 per cent on their annual value (b) This is due to an increase in the rate of taxation from 12 annas per cent to twelve annas and to the general revision of assessment
150	Parulia	Ditto	One rupee per cent per annum on gross income	1,252 0 0		The increase was due to general revision of assessment Result of a partial revision
151	Jhalda	Ditto	Ditto ditto		82 0 0	
152	Raghunathpur	Ditto	Ditto ditto	18 0 0		
153	Chalhasa	Ditto 2 Latrine tax	No fixed rate A maximum of Rs 3 per annum Poorer classes are assessed according to circumstances	927 0 0 110 0 0		

APPENDIX D.

Statement showing the demand, collections, remissions, and outstanding balance of each Municipality in Bengal on account of municipal taxes for the year 1900-1901

Serial number of Municipality	NAME OF MUNICIPALITY	DEMAND			COLLECTIONS				REMISSIONS				Outstanding balance	REMARKS
		Arrear	Current	Total	Arrear	Current	Total	Percentage of total collections (column 8) on total demand (column 9)	Arrear	Current	Total	Percentage of total remissions (column 12) on total demand (column 5)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
BURDWAN DIVISION														
1	Burdwan	17,857	90,245	1,08,102	9,758	82,377	92,135	85.2	2,511	901	3,412	3.1	12,503	* The cause of discrepancy from the figures of outstanding balance of last year's Statement D is owing to correction of certain mistakes in the classification of
2	Kalna	250*	12,339	12,589	238	11,836	12,074	96.9	21	327	348	2.76	117	(a) The actual balance is Rs. 1,571 but in 1900-01 it was shown to be Rs. 1,551. The difference of Rs. 20 is a mistake.
3	Kitwa	928	6,746	7,674	837	5,917	6,754	87.9	91	363	454	5.9	468	(b) The actual outstanding balance at credit is Rs. 1,191 at hand as per audit certificate, and Rs. 16 through oversight excess collected and not included in this account.
4	Damhat	40	2,430	2,470	26	2,410	2,436	98.2	2	17	19	0.7	94	(c) This does not include Rs. 61 collected on 31st March 1900 but remitted into the treasury in April 1900 and Rs. 3 odd annas over remittance made in March 1900.
5	Raniganj	1,372	16,888	18,260	577	13,177	14,054	76.9	91	497	588	3.2	9,616	(d) Satisfactory explanation of the difference between this amount and that shown in column 14 of the previous year's Statement D, not given.
6	Assansol	(a) 1,552	13,199	14,751	1,254	11,831	13,085	88.9	186	272	458	3.1	(b) 1,175	(e) The increase of Rs. 127 is due to clerical error in the outstanding balance of last year.
7	Suri	307	9,436	9,743	264	9,333	9,597	97.4	28	102	130	1.3	116	(f) The increase of Rs. 177 is due to the revision of assessment under head offensive and dangerous trade.
8	Bunkura	673	10,691	11,364	45	10,906	10,951	96.4	17	92	109	0.9	615	(g) Out of the total collections of Rs. 18,3, Rs. 23 collected on 31st March 1900 but remitted to treasury after the close of the year.
9	Vishnupur	177	5,304	5,481	122	4,799	4,921	90.6	89	89	178	1.61	46	(h) This is correct as the Magistrate reports and not the figures of outstanding balance of the previous year's Statement D.
10	Souanukhi	(h) 1,174	4,764	5,938	1,046	4,543	5,589	96.62	78	71	149	2.21	67	(i) Does not tally with the figure of the previous year's Statement D. Explanation called for.
11	Midnapore	3,554	17,110	20,664	1,249	32,601	33,850	82.79	1	894	1,026	2.5	6,095	
12	Tamluk	7	5,609	5,616	7	5,608	5,615	99.95	1	1	2	0.017		
13	Ghatal	1,225	8,483	9,708	812	7,000	(c) 8,012	81.3	214	325	539	5.9	1,047	
14	Chandikona	97	4,371	4,468	91	4,319	4,410	98.6	4	33	37	0.8	21	
15	Ranajibpur	56	2,761	2,817	56	2,682	2,738	97.09	55	55	110	1.9	27	
16	Kharai	257	2,142	2,399	226	2,147	2,373	96.5	31	1	32	1.3	44	
17	Kharai	376	3,870	4,246	307	3,534	3,841	91.3	4	23	27	0.63	344	
18	Hooghly-Chinnai	40,319	62,540	1,02,859	17,044	31,260	50,304	54.1	8,02	2,631	10,651	11.9	31,573	
19	Scrampore	(d) 27,342	80,363	1,07,705	10,497	37,020	47,517	61.1	9,245	2,000	11,245	14.4	18,945	
20	Uttarpara	4,649	13,176	17,825	2,511	9,984	12,495	70.6	62	56	118	0.6	5,118	
21	Baidyabati	2,397	14,567	16,964	1,641	16,559	18,200	89.6	433	28	461	3.1	1,723	
22	Bhadrakwar	(c) 13,561	12,848	26,409	6,713	7,427	14,140	56.6	4,096	110	5,006	19.2	7,141	
23	Kotrung	(f) 782	3,589	4,371	504	2,226	2,730	62.4	28	12	40	0.9	1,601	
24	Binebaria	(e) 1,788	3,871	5,659	1,113	2,690	(g) 3,403	67.2	154	56	210	3.7	1,646	
25	Jahanabad	26	4,940	4,966	26	4,915	4,941	97.4	1	118	119	2.3	6	
26	Howrah	2,36,185	4,40,267	7,15,452	1,03,492	3,31,673	4,35,165	60.82	37,664	6,704	44,368	6.20	2,37,930	
27	Dally	13,758	21,986	35,744	6,703	12,264	18,967	53.03	947	637	1,584	4.43	15,203	
Divisional Total		3,69,573	8,99,733	12,69,306	1,67,721	6,72,817	8,40,614	66.28	67,453	16,028	83,481	6.4	3,45,567	
PRESIDENCY DIVISION														
28	Cossipore Chitpur	22,252	1,18,286	1,40,538	16,194	1,06,394	1,22,588	87.2	4,114	3,299	7,413	5.2	10,533	
29	Manicktoia	9,978	55,315	65,293	5,103	49,571	54,674	83.7	4,507	2,442	6,949	10.4	2,770	
30	Barnagore	5,807	40,814	46,621	4,808	38,799	43,607	93.9	799	1,387	2,186	4.7	624	
31	Kamarhati	290	9,579	9,869	167	7,826	7,993	77	60	81	141	1.5	2,020	
32	South Suburban	3,092	24,229	27,321	1,614	20,640	22,254	81.7	1,065	902	1,967	7.1	3,020	
33	Garden Reach	15,401	27,457	42,858	2,792	21,840	24,632	57.2	9,432	1,472	10,904	22.0	8,172	
34	Rajpur	613	9,274	9,887	211	7,541	7,752	78.8	1	8	9	0.9	2,093	
35	Baruipur	724	4,504	5,228		4,533	4,533	85.7		31	31	5	724	
36	Jalnagar	911	6,080	7,001	848	5,030	5,878	77.0	23	90	113	1.4	1,611	
37	South Dum Dum	1,218	8,227	9,445	1,082	7,637	8,719	91.9	106	557	663	7.9	13	
38	North ditto	56	3,500	3,556	37	3,341	3,378	91.1	18	193	211	5.8	8	
39	South Barrackpore	4,220	15,773	19,993	2,076	12,532	14,608	77.5	982	1,028	2,010	10.0	2,473	

APPENDIX D—continued.

Serial number of Municipality	NAME OF MUNICIPALITY	DEMAND			COLLECTIONS.				REMISSIONS				Outstanding balance	REMARKS.
		Arrear	Current	Total	Arrear	Current	Total	Percentage of collection to total collections (column 8) on total demand (column 9)	Arrear	Current	Total	Percentage of total remissions (column 12) on total demand (column 5)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	PRESIDENCY DIVISION—concluded	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
40	Titagarh		14,830	14,980		14,826	14,826	99.3				7		
41	North Barackpore	1,440	9,209	10,655	1,208	8,591	9,799	91.9	196	104	104	4.2	408	
42	Gurulia	440	6,617	7,157	428	5,284	5,712	79.8		52	52	7	1,393	
43	Barnaset	1,238	10,263	11,501	866	9,561	10,547	91.7	184	350	534	4.6	420	
44	Naihati	6,469	24,021	30,490	8,401	19,495	23,350	76.6	1,737	1,133	2,870	9.4	4,264	
45	Bhatpara	570	10,920	11,799	244	6,372	6,010	56.0	...	21	21	1	5,182	
46	Gobardanga	80	2,919	3,029	4	2,092	2,680	89.0	76	202	278	9.1	55	
47	Basirhat	37	5,572	5,609	35	5,465	5,498	98.0	1	81	82	1.4	29	
48	Baduria	2,267	4,124	7,151	1,441	3,921	5,365	74.7	513	353	866	12.0	950	
49	Taki	44	2,115	2,159	17	1,804	1,911	88.5		171	171	7.9	77	
50	Krishnagar	2,065	29,644	31,709	1,218	27,118	28,356	89.4	572	1,209	1,781	5.8	1,512	
51	Santipur	698	18,154	18,812	464	17,745	(a) 18,199	96.2	147	276	423	2.2	190	
52	Barughat	512	9,034	10,465	412	9,149	(a) 9,561	94.2	68	168	236	2.3	340	
53	Nadua	694	5,866	6,560	656	4,935	5,591	91.9	38	377	415	6.8	74	
54	Kashua	175	7,342	7,517	88	6,948	7,066	93.8	70	175	245	3.2	210	
55	Kumarkhali	111	5,460	5,571	104	5,310	5,414	97.1	6	97	103	1.8	54	
56	Meherpur	17	2,483	2,500	15	2,450	2,465	98.5	3	20	23	0.9	12	
57	Burnagar	48	2,686	2,734	46	2,610	2,666	97.5	2	21	23	0.9	45	
58	Chakdaha	21	9,108	9,129	13	3,118	3,151	98.0	8	44	52	1.6	10	
59	Berhampore	2,281	45,222	47,503	1,015	39,374	40,389	87.0	1,266	3,427	4,693	9.8	2,421	
60	Musshidabad	1,481	10,809	12,290	1,417	10,199	11,586	94.2	52	294	346	2.8	358	
61	Azinganj	1,097	11,094	12,061	921	10,870	11,797	97.3	143	283	426	3.2	828	
62	Janakpur	1,440	10,870	12,350	987	8,912	9,889	80.0	706	723	1,429	11.5	1,099	
63	Kandi	23	7,123	7,146	200	6,968	7,218	97.7	3	111	114	1.5	54	
64	Jessore	711	17,969	18,680	618	16,534	17,148	94.9	99	247	346	2.1	548	
65	Kotechandpur	120	5,591	5,720	129	5,362	5,481	95.8		186	186	3.2	51	
66	Maheshpur	14	2,167	2,171	12	2,132	2,145	98.8	2	10	12	0.5	14	
67	Khulna	48	10,736	10,784	81	10,648	10,679	99.0	3	56	59	0.5	46	
68	Satkhira	1,293	5,392	6,685	546	2,763	3,109	97.2	247	72	319	0.8	1,179	
69	Debbata	80	1,801	1,911	60	1,685	1,754	90.3	8	71	79	4.2	105	
	Divisional Total	90,571	6,24,424	7,18,905	53,168	5,00,125	6,13,403	85.3	26,325	22,108	48,433	6.7	57,250	
	RAJSHAHI DIVISION													
70	Bampur Balia	9,000	96,083	1,05,083	3,865	21,570	25,435	71.3	2,941	315	3,256	9.1	6,972	
71	Nator	688	11,180	11,777	532	10,164	10,696	90.8	51	252	303	2.6	770	
72	Dinajpur	665	5,077	5,742	541	23,131	23,675	89.8	55	483	538	2.04	2,139	
73	Jalpaiguri	36	16,712	16,747	35	16,167	16,402	97.9		330	330	1.9	15	
74	Darjeeling	(a) 9,075	1,10,309	1,20,044	7,037	94,447	1,01,481	84.5	539	4,313	4,852	4.04	13,708	
75	Kurseong	127	9,460	9,587	64	8,334	8,461	94.9	63	122	185	0.5	117	
76	Rangpur	2,665	18,163	21,818	1,728	16,508	18,236	83.6	813	575	1,388	6.9	2,194	
77	Bogra	1,422	10,006	11,428	1,270	8,675	9,945	87.0	149	417	566	4.95	917	
78	Sherpur	49	5,490	5,539	41	5,395	5,436	98.1	8	21	29	0.2	74	
79	Pahna	912	18,240	19,201	803	17,204	18,007	93.7	97	569	666	3.4	534	
80	Serajganj	1,221	14,076	15,297	1,53	12,405	(b) 13,358	87.3	173	600	773	5.09	1,160	
	Divisional Total	20,349	2,07,124	2,23,473	16,889	2,34,907	2,51,706	85.8	4,801	8,297	13,168	4.5	29,180	
	DACCA DIVISION													
81	Dacca	9,084	1,34,981	1,44,065	5,720	1,25,915	1,31,035	90.3	2,450	4,064	6,514	4.4	7,516	
82	Narayanganj	74	50,427	50,501	33	50,051	50,084	99.4	1	136	137	0.2	140	
83	Nasirabad	1,380	20,212	20,601	1,197	27,580	28,777	94.0	112	218	330	1.07	1,401	
84	Muktagechha	55	6,798	6,843	49	6,615	6,664	97.3	6	117	123	1.7	56	
85	Jamailpur	147	8,725	8,872	105	8,435	8,540	96.2	43	285	328	3.6	4	
86	Sherpur	96	7,524	7,619	81	7,292	7,373	96.7	16	164	180	2.3	66	
87	Kishoreganj	86	6,046	6,132	74	5,788	5,862	95.0	12	211	223	3.6	47	
88	Basirpur	7	2,379	2,386	1	2,361	2,362	98.9	0	18	18	0.1	1	
89	Netrakona	1,322	4,543	5,865	1,176	4,270	5,452	92.9	119	113	232	3.9	181	
90	Tangail	667	6,625	7,192	452	6,092	6,544	90.9	87	100	187	2.6	401	
91	Faridpur	846	12,302	13,148	449	11,478	11,977	90.7	343	244	587	4.4	624	
92	Madaripur	1,240	8,913	10,159	878	8,320	9,207	90.6	180	203	383	3.7	567	
93	Barisal	260	26,315	26,581	215	24,835	25,050	94.2	48	932	980	3.6	551	
94	Nalchiti	297	1,847	2,144	203	1,216	1,479	97.7	30	72	102	4.6	603	
95	Jhalakati		5,579	5,679		5,861	5,861	99.6		18	18	0.3		
96	Projpur	35	5,197	5,232	35	5,115	5,150	98.0		44	44	0.7	36	
97	Patuakhali	98	3,262	3,360	65	3,143	3,208	95.4	33	118	151	4.5	1	
	Divisional Total	15,675	3,22,694	3,38,269	10,793	3,04,582	3,15,375	93.2	3,486	7,059	10,545	3.1	12,340	
	CHITTAGONG DIVISION													
98	Comilla	2,184	18,001	18,185	1,425	14,093	(a) 15,518	85.3	147	218	365	2.0	2,302	
99	Brahmanbaria	356	5,801	6,217	321	5,363	(b) 5,674	91.2	35	140	181		362	

* The difference of Rs 31 between column 3 of this statement and column 14 of the previous year Appendix D is reported to be due to a mistake in calculating the demand in the previous return.

(a) The difference of Rs 76 and Rs 44 between the figures shown here and those shown in Form II represents the amount collected in March 1899 but credited in April 1899.

(a) Rupees 20 were added on account of adjustment made owing to the correction in the demand.

(b) Excluding Rs 5 real and as penalty.

(a) Together with Rs. 73 collected within the 31st March 1899, but credited into the treasury in the April following, plus Rs 20, penalties, plus Rs 1,390, tax on animals and vehicles, plus Rs 128, tax on professions and trades, plus Rs 1,676, tolls on ferries, agrees with the amount shown in columns 5-14, of Form II.

(b) Together with Rs. 24, tax on animals and vehicles, Rs 103, tax on professions and trades, and Rs 2, miscellaneous receipts and penalties, tallies with the amount shown in columns 5-14 of Form II.

APPENDIX D—continued.

Serial number of Municipality	NAME OF MUNICIPALITY	DEMAND			COLLECTIONS.				REMISSIONS.				Outstanding balance	REMARKS
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on total demand (column 9)	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on total demand (column 5)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CHITTAGONG DIVISION—continued														
100	Chandpur ..	(c) 1,348	3,877	4,785	1,019	2,702	(d) 3,781	80.7	266	19	285	6.0	650	(c) The total demand of the previous year was wrongly shown by the Chairman to be Rs 4,307 instead of Rs 3,942, hence the difference. (d) Together with Rs 3,415, tolls on roads and ferries, and Rs 12, miscellaneous receipts and penalties, agrees with the amount shown in columns 5-14 of Form II.
101	Noakhali	95	9,190	9,274	72	9,013	(e) 9,085	97.7	22	91	113	1.2	96	(e) Together with Rs 598, tax on animals and vehicles, Rs 250 tax on professions and trades, and Rs 4, miscellaneous receipts and penalties, agrees with the amount shown in columns 5-14 of Form II.
102	Chittagong	780	23,103	23,943	464	16,880	(f) 16,334	68.2	105	713	878	3.6	6,731	(f) Together with Rs 3,323, tax on animals and vehicles, Rs 903, tax on professions and trades, Rs 4,915 tolls on roads and ferries, Rs 10,406, conservancy, including scavenging, and latrine rates, and Rs 243, miscellaneous receipts and penalties, agrees with the amount shown in columns 5-14 of Form II.
103	Cox's Bazar	51	2,005	2,056	45	1,861	(g) 1,906	92.7	4	36	40	1.9	110	(g) Together with Rs 1,260, tolls on roads and ferries, agrees with the amount shown in columns 5-14 of Form II.
	Divisional Total	4,514	59,806	64,320	3,336	48,962	52,298	81.1	637	1,223	1,862	2.8	10,260	
PATNA DIVISION														
104	Patna	(a) 12,220	1,32,636	1,44,856	5,801	1,27,073	1,32,834	91.76	504	2,101	2,605	1.86	9,227	(a) Amount shown in last year's statement 15,869 Deduct amount irrecoverable 3,040 Net arrear 12,220
105	Barh	85	6,189	6,284	79	5,544	5,623	89.48	8	101	109	1.73	552	(b) This amount includes cart registration fee and fee on dangerous trades —
106	Bihar	213	18,075	18,268	171	17,340	(b) 17,511	95.75	42	173	215	1.10	562	Penalties—
107	Dinapore Nizamat.	05	12,423	12,428	544	11,627	12,071	91.25	25	44	69	.52	1,028	Patna .. 336 Barh 100 Bihar 183 Dinapore 34
	Total	13,933	1,69,323	1,82,666	6,655	1,61,464	1,68,139	92.05	579	2,509	3,088	1.69	11,429	Total 653
108	Gaya	6	55,131	55,137	3	55,024	55,027	99.8	3	107	110	1	660	Penalty 660
109	Tikari	553	5,746	5,746	222	5,739	5,739	99.8	6	6	6	1	139	Do 139
110	Daudnagar	1,088	4,672	5,235	334	4,070	4,292	82.1	1	82	83	1.5	850	Do 850
111	Arrah	1,088	36,433	37,530	334	34,304	(c) 34,638	92.2	345	729	1,068	2.8	1,624	(c) As shown in this statement 34,638 Add the amount realised on 31st March 1899 but remitted into treasury in April 1899 748 Add penalty 41 35,427 Deduct the amount realised on 31st March 1900, but remitted into treasury in April 1900 893 Total as shown in Form II 34,634
112	Jagadispur	3	3,534	3,537	3	3,782	(d) 3,785	98.64	—	52	52	1.35	—	(d) As shown in this statement 3,785 Add tax on vehicles 830 Add penalties 16 Amount shown in Form II 4,631

APPENDIX D—continued.

Serial number of Municipality	NAME OF MUNICIPALITY	DEMAND			COLLECTIONS				REMISSIONS				Outstanding balance	REMARKS.
		Arrear	Current	Total	Arrear.	Current	Total	Percentage of collections to total collections (column 8) on total demand (column 9)	Arrear	Current	Total	Percentage of total remissions (column 12) on total demand (column 9)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
113	PATNA Division— contd Buxar	Rs 478	Rs 7,988	Rs 8,466	Rs 466	Rs. 7,734	Rs. (e) 8,200	96.9	Rs. 7	Rs 70	Rs. 77	9	Rs 179	(e) Amount shown in this statement Rs. 8,200 Add penalties .. 53 8,253 Deduct amount realised in March 1900, but remitted into treasury in April 1900 73 Total shown in Form II 8,180
114	Dumraon	2	7,317	7,319	1	7,279	(f) 7,280	99.46		34	34	46	5	(f) As shown in this statement 7,280 Add collection of March 1899, taken into treasury in April 1899 445 7,725 Deduct collection of March 1900 taken into Treasury in April 1900 46 Add warrant fee 7,679 Total shown in Form II 7,683
115	Bhabua	101	2,468	2,629	2	2,328	(g) 2,330	88.62		26	26	98	273	(g) As shown in this statement 2,330 Add penalty 20 Total shown in Form II 2,350
116	Sasaram	80	7,782	7,962	803	6,799	(h) 7,602	88.40	131	376	507	5.9	481	(h) Amount shown in this statement 7,602 Add penalty 140 Add amount realized in excess 3 Total shown in Form II 7,745
117	Chapra	7,463	31,050	39,108	6,352	22,844	(i) 28,006	73.4	220	226	446	1.1	9,902	(i) If Rs 155 (penalties) be added, the total will tally with group 5 of Form II
118	Revelganj	443	8,152	8,595	60	7,527	(j) 7,587	88.2	356	309	725	8.4	283	(j) If Rs 12 (penalty) be added, the total will tally with group 5 of Form II.
119	Siwan	2	8,165	8,167	2	8,030	(k) 8,032	98.3		96	95	1.1	40	(k) If Rs 15 (penalty) be added, the total will tally with group 5 of Form II
120	Motihari	296	8,151	8,446	284	7,804	(l) 8,088	95.7	11	156	166	1.9	192	(l) As shown in this statement Rs 8,088 Deduct amount collected but not credited during the year 1899-1900 65 Total ... 8,023 Add amount collected in 1898-99, but credited in 1899-1900 78 Tax on profession and trades 337 Penalties 34 Total as shown in Form II 8,472

APPENDIX D—continued.

Serial number of Municipality.	NAME OF MUNICIPALITY.	DEMANDS			COLLECTIONS				REMISSIONS.				Outstanding balance.	REMARKS
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of collections to total collections (column 8) on total demand (column 9)	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on total demand (column 5)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
121	PATNA DIVISION—contd. Bettiah ...	Rs. (m) 105	Rs. 15,586	Rs. 15,691	Rs. 92	Rs. 13,108	Rs. (n) 13,201	98.4	Rs. 13	Rs. 100	Rs. 113	8	Rs. 378	(m) The outstanding balance shown in column 14 of the statement for 1908-99 is reported to have been wrong Rs. (n) As shown in this statement 13,200 Deduct amount collected, but not credited during the year 77 Total 13,123 Add amount collected in 1908-99 but credited in 1909 1900 50 Penalties 83 Total 13,256
122	Muzaffarpur ...	3,188	64,068	67,251	2,916	62,007	64,923	81.6	131	2,234	2,355	3.5	9,973	
123	Hajipur ...	8	8,805	8,813	8	8,806	8,704	98.7		109	109	1.2		
124	Lalganj ...	4,481	4,481	4,481		4,451	4,451	99.3		24	24	53		
125	Sitamarhi ...	8	6,336	6,338	8	6,303	6,306	99.4		22	22	5		As shown in Form II difference is due to omission of fraction 19,257 (p) Penalties— Muzaffarpur 191 Hajipur 103 Lalganj 83 Sitamarhi 83 Total 463
126	Darbhanga .	(q) 12,507	39,216	51,723	6,179	35,040	(r) 41,225	79.7	6,171	3,131	19,302	17.9	1,196	(q) According to the return for 1908-99, this figure should be Rs 11,898 but the demand of latrine tax was not shown then, now this has been done Hence the increase (r) Adding Rs 1,440 on account of penalties to column 8, the total comes to Rs 42,665, while the total of column 16 of Form II is Rs 43,027, the difference is owing to the fact that this statement is prepared from the collection registers, but Form II is prepared from the cash abstracts, and the amount collected on the last day of the year is shown in the collection registers in that year, but taken in the accountant's cash book in the next when the remittance to the treasury is made
177	Madhubani		6,971	6,971		6,886	(s) 6,886	98.7		85	85	1.2		(s) Penalty 45
128	Roserah .		3,420	3,420		3,394	(t) 3,394	98.9		36	36	1.05		(t) As shown in this statement Add amount collected in 1899-04, but credited in 1899 1900 18 Penalties 18 Total as shown in Form II 3,416 (u) Penalty 78
129	Semastipur .	62	6,431	6,493	39	6,133	(v) 6,161	94.8	33	223	255	9	77	
	Divisional Total BHAGALPUR DIVISION	40,533	5,10,084	5,50,617	24,414	4,70,281	4,94,675	89.8	8,000	10,793	18,793	3.4	37,149	
130	Monghyr	2,334	51,681	54,275	1,558	49,688	51,146	94.23	695	274	969	1.78	2,160	The figures in column 8 exclude penalties
131	Jamulpur	1,074	17,763	18,837	907	16,975	17,632	93.36	6	23	29	14	1,226	(a) As shown in this statement
132	Bhagalpur	19,706	96,365	1,18,971	7,391	75,770	83,161	69.9	6,239	8,511	9,740	8.1	26,070	Rs. 2,121
133	Oolgaon	772	4,896	5,668	542	4,016	4,558	81.33		114	114	2.02	936	
134	Purnea	236	19,875	20,111	217	19,873	19,489	98.00	19	455	474	2.35	148	Deduct amount collected during the year, but credited after close of the year
135	Kishanganj	515	4,443	4,958	436	6,383	4,259	85.9	83	174	257	5.1	442	
136	English Bazar	1,309	11,798	13,107	1,158	11,167	12,325	91.03	145	374	519	8.95	253	
137	Old Maida	320	2,355	2,678	188	1,933	2,121	82.27	23	30	53	2.36	390	
138	Deoghur		5,246	5,246		6,244	6,244	100						
139	Sahibganj	540	11,033	11,573	488	10,375	10,853	93.8	52	17	69	50	641	
	Divisional Total	26,666	2,29,598	2,56,264	12,885	1,98,865	2,11,750	83.63	7,251	4,981	12,231	4.77	32,282	Add amount collected in 1898-99, but credited in 1899 1900 25 Penalties 2 2,143 Shown in Form No II

APPENDIX D—concluded.

Serial number of Municipality	NAME OF MUNICIPALITY.	DEMAND.			COLLECTIONS.				REMISSIONS.				Outstanding balance.	REMARKS.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of collections to total collections (column 8) on total demand (column 9)	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on total demand (column 9)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	ORISSA DIVISION	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
140	Outtack	1,356	45,793	47,149	558	39,139	39,697	84.10	273	3,908	4,181	8.3	3,271	
141	Jajpur	237	5,183	5,420	237	4,907	5,044	95.5		21	21	.3	365	
142	Kendrapara	18	12,510	12,528	18	12,491	12,419	99.1		106	106	.83	3	
143	Balasore	691	12,396	13,087	689	11,838	12,527	91.71	22	722	744	5.63	341	
144	Puri	9,329	24,145	33,474	6,471	16,774	23,245	73.8	2,005	1,120	3,125	10.2	5,014	
	Divisional Total	11,636	98,087	1,09,723	7,963	64,459	72,422	64.2	2,390	5,877	8,267	7.53	8,964	
	CHOTA NAGPUR DIVISION													
145	Hazaribagh	996	9,457	10,453	575	6,391	6,966	66.6	297	145	442	4.3	3,045	Penalty, Rs. 136
146	Chatra	973	5,071	6,044	592	4,123	4,715	78.0	14	1,029	1,043	17.2	386	Ditto, 47
147	Ranchi	19,132	19,107	38,239	3,315	16,448	19,763	69.98	1,090	181	1,280	4.5	7,196	For penalty, vide explanation †
148	Lohardaga	832	3,376	4,208	619	3,294	3,913	78.29	275	228	503	13.5	304	Ditto ditto.
149	Daltonganj	137	5,186	5,323	122	5,131	5,253	98.87	5	43	48	.9	13	Penalty, Rs. 68.
150	Purulia	7,052	17,211	24,263	5,322	13,677	18,999	78.3	845	1,042	1,887	7.77	3,377	For penalty, vide explanation †
151	Jhalka	235	2,355	2,590	128	2,208	2,336	92.5	41	34	75	.9	119	nation †
152	Raghunathpur	850	1,987	2,837	314	1,596	1,910	81.3	16	8	24	1.02	463	
153	Chaibassa	1396	7,063	8,459	316	6,684	7,000	83.8	107	137	244	3.27	215	Penalty, Rs. 67
	Divisional Total	30,133	70,313	100,446	11,393	58,542	69,935	77.8	2,609	2,845	5,454	6.1	14,987	* The balance of the last year, as per progress statement, was Rs. 973, but through mistake it was shown at Rs. 1,014
	Grand Total	6,05,900	80,84,613	86,90,513	8,08,552	26,33,610	34,42,162	79.7	1,21,134	79,811	2,00,945	5.4	5,47,306	† Represent revised figures.
	Grand Total for 1898-99	6,52,216	29,29,708	35,81,924	8,45,271	24,52,861	27,98,132	78.1	1,04,357	71,903	1,76,260	4.9	6,07,062	

	Purulia.	Lohardaga.	Jhalka.	Raghunathpur.
	Rs.	Rs.	Rs.	Rs.
‡ Collected during the year, as shown in this statement	18,999	2,003	2,396	1,910
Deduct amount collected, but not credited into the Treasury during 1898-1900	789	397	..	..
Add amount collected at the end of 1898-99, but credited into the Treasury during 1899-1900	161	93	..	178
Add excess credit, minus short credit	..	18	..	..
Add penalties shown in column 13	..	575	49	14
Total	19,946	2,608	2,467	2,102

APPENDIX E.

Abstract statement of the income of the Municipalities in Bengal during 1898-99 and 1899-1900.

HEADS OF RECEIPTS.	Burdwan Division		Presidency Division		Rajshahi Division		Dacca Division		Chittagong Division		Patna Division.		Bhagalpur Division		Orissa Division.		Chota Nagpur Division.		Total.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Municipal rates and taxes—																				
(a) Tax on houses and lands	2,91,083	3,08,247	2,23,694	2,27,987	56,275	65,143	1,16,179	1,13,367	20,933	10,737	2,30,300	2,27,392	89,153	84,751	12,753	15,110	4,994	5,960	10,51,289	10,67,066
(b) " on animals and vehicles "	4,502	51,917	47,394	50,596	21,900	20,752	8,406	9,111	5,015	5,435	46,176	54,873	19,944	19,898	8,251	8,475	4,421	4,901	2,40,129	2,52,697
(c) " on professions and trades "	12,003	10,682	13,636	11,946	1,703	2,055	5,464	5,633	1,212	1,903	9,326	13,023	3,161	3,301	1,616	1,393	730	885	2,40,129	2,52,697
(d) Tolls on roads and at ferries	10,025	14,934	14,833	11,833	7,811	6,789	14,368	16,076	11,621	11,368	41,737	42,326	34,853	29,662	10,992	9,397			1,40,066	1,51,273
(e) Water rate	1,23,936	1,42,649	20,831	38,343	20,463	17,118	6,995	7,801	11,621	11,368	41,737	42,326	34,853	29,662	10,992	9,397			1,40,066	1,51,273
(f) Lighting rate	45,113	41,789	20,831	38,343	20,463	17,118	6,995	7,801	11,621	11,368	41,737	42,326	34,853	29,662	10,992	9,397			1,40,066	1,51,273
(g) Conservancy (including scavenging and latrine rates)	1,73,579	2,07,211	1,20,188	1,59,731	57,668	61,656	80,171	93,691	13,751	20,799	32,209	40,434	38,969	57,753	16,753	20,629	11,917	19,358	2,00,514	2,26,940
(h) Tax on persons according to circumstances and property	65,193	69,503	1,36,609	1,32,773	61,573	63,108	65,024	67,474	20,130	22,041	1,19,741	1,19,006	16,227	17,478	83,969	86,298	33,701	37,833	2,00,514	2,26,940
(i) Miscellaneous (penalties, &c)	2,016	3,387	8,863	7,298	1,079	879	1,043	1,105	815	280	5,854	4,104	1,653	810	838	1,213	808	1,886	23,819	20,923
Realizations under special Acts	17,276	16,315	31,189	7,696	7,696	8,102	8,613	8,474	3,403	3,164	13,470	12,689	10,095	9,066	3,870	4,000	3,773	3,687	99,383	94,965
Revenue derived from municipal property and powers apart from taxation	78,173	80,948	42,720	47,079	61,538	60,572	40,837	34,622	9,063	10,769	43,494	53,884	29,190	23,208	8,908	9,206	23,983	17,265	3,54,576	3,35,966
Grants and contributions (for general and special purposes)	19,064	46,421	20,635	41,112	20,223	48,447	12,014	18,724	8,737	8,434	38,928	51,425	15,592	23,554	7,703	6,304	4,559	9,413	1,47,464	2,53,909
Miscellaneous	10,784	17,465	19,658	22,601	13,577	13,515	10,047	8,501	2,225	1,637	9,559	16,341	7,353	10,894	1,399	2,340	1,605	2,737	76,166	96,581
Extraordinary and debt—	15,460																			
(a) Sale-proceeds of Government securities and withdrawals from Savings Bank			57	10	284	172	..	..	2,000	2,310	7,017	14,000	160	989	..	2	851	2,737	76,166	96,581
(b) Loans		60,000	34,150	2,600	20,000	83,000	..	..	2,000	2,310	45,000			13,600				351	22,068	15,684
(c) Realizations of sinking fund for repayment of loans.																				
(d) Advances	31,343	36,177	10,323	19,069	18,892	30,988	17,481	16,240	5,159	9,532	39,289	39,427	16,006	18,044	4,302	9,274	5,758	121	2,510	1,40,240
(e) Deposits	9,202	16,479	8,363	17,020	3,660	6,125	7,425	7,330	1,310	3,450	6,996	13,608	8,224	8,905	6,382	2,793	8,216	5,945	62,648	1,80,903
Total	9,60,944	11,06,458	7,71,211	8,02,250	3,53,150	5,03,106	3,96,641	4,1,377	1,13,818	1,20,764	7,03,934	7,01,078	2,94,891	5,19,239	1,17,767	1,35,896	97,683	1,11,768	38,46,349	42,00,441

* Contribution from Chittagong Port Fund to the Municipality towards the repayment of the loan for the General Hospital.

APPENDIX F.

Statement showing the percentage of total expenditure incurred on some of the principal items of expenditure in each Municipality in Bengal during the year 1899-1900.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Total expenditure.	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
BURDWAN DIVISION.											
		Rs.									
1	Burdwan ...	1,11,327	7.3	3.5	12.3	1.24	26.7	13.05	0.22	18.07	6.8
2	Kalna ...	13,961	11.6	5.4	0.79	4.5	33.02	2.09	0.45	31.2	2.3
3	Katwa ...	7,204	13.3	3.4	...	1.3	38.3	18.3	.8	14.8	6.9
4	Dainhat .	2,832	18.9	6.1	...	1.1	25.2	2.6	2.1	21.8	18.2
5	Raniganj .	16,129	8.9	7.4	7.8	5.7	31.7	13.1	.8	17.4	4.2
6	Asansol .	15,573	13.9	7.0	...	1.0	47.6	6.4	.4	18.3	1.79
7	Suri ...	10,911	12.0	6.26	1.27	3.02	46.2	10.5	.68	6.09	5.36
8	Bankura ..	12,727	13.7	4.80	.61	8.94	27.05	14.77	.95	16.24	5.02
9	Vishnupur	6,912	13.49	3.29	...	7.94	26.88	13.1	1.17	14.06	10.90
10	Sonamukhi	6,629	15.13	3.77	.8	...	22.05	21.10	1.46	15.99	14.08
11	Midnapore ..	57,690	8.4	2.79	.11	3.7	27.2	16.3	.45	4.7	32.1
12	Tamluk	9,539	10.6	5.3	1.4	7.8	31.6	11.8	.88	20.9	5.4
13	Ghatal ..	8,108	12.4	2.7	1.7	...	23.4	19.3	.9	21.7	12.3
14	Chandrakona	5,246	14.6	7.5	1.9	1.6	13.8	20.8	1.3	15.7	11.5
15	Ramjibanpur	2,832	20.9	...	...	4.4	9.8	30.8	1.9	11.04	15.6
16	Khairpai ...	2,264	17.0	...	1.1	.2	14.2	32.5	1.6	12.1	9.5
17	Kharar	2,721	22.01	3.2	3.5	3.6	36.4	2.05	1.6	11.7	8.8
18	Hooghly-Chin-sura.	48,978	11.7	8.16	32	2.78	48.68	.41	.6	20.79	1.62
19	Serampore	54,796	9.8	4.7	...	11.2	39.4	12.6	.3	9.1	3.6
20	Uttarpara ..	12,794	18.9	7.1	...	2.5	46.7	3.08	.4	12.8	5.3
21	Baidyabati	20,068	11.4	8.04	...	17.7	24.4	7.1	.2	18.3	4.4
22	Bhadreswar ...	16,910	10.4	5.1	...	.2	30.5	5.5	.3	38.6	5.2
23	Kotrung ...	3,689	21.06	6.1	...	...	40.2	5.06	1.4	16.0	3.4
24	Bansbaria ..	5,613	17.4	...	...	5.5	16.1	3.4	1.0	38.3	7.1
25	Arambagh ...	6,524	11.05	3.9	...	2.9	26.5	29.8	.5	13.5	5.9
26	Howrah	4,86,219	7.4	9.4	12.9	1.5	26.9	0.7	0.3	11.9	0.7
27	Bally .	19,398	14.38	4.04	...	1.96	44.91	3.5	0.61	14.73	12.14
	Total ...	9,67,594	9.18	7.15	8.18	2.9	30.03	5.8	.43	14.08	4.8
PRESIDENCY DIVISION.											
28	Cossipore-Chitpur	1,27,884	8.6	9.6	16.2	2.7	28.6	5.7	.5	15.2	.7
29	Manicktala ...	62,177	9.0	6.5	12.7	4.3	28.8	5.8	.8	21.4	1.2
30	Barnagore ...	45,964	9.6	8.4	...	3.4	47.6	1.7	.4	16.9	1.4
31	Kamarhati	10,543	13.4	11.2	...	.7	36.3	...	.9	28.6	1.8
32	South Suburban	26,935	16.1	6.05	...	.2	20.8	10.0	1.9	37.1	3.3
33	Garden Reach	41,731	12.0	4.1	1.0	...	38.4	7.07	.9	33.2	.6
34	Rajpur ...	10,488	9.6	5.7	10.4	1.7	29.8	9.4	.6	20.4	2.3
35	Baruipur ...	5,281	17.5	3.2	5.8	3.8	24.04	17.2	.7	21.01	2.9
36	Janagar ...	7,750	9.7	9.1	...	9.0	29.7	8.9	.7	21.2	2.3
37	South Dum-Dum.	8,367	18.1	6.6	.4	5.5	30.8	12.2	.6	19.6	3.3
38	North Dum-Dum.	4,258	21.3	...	...	2.6	11.8	19.6	.7	38.8	3.6
39	South Barrack-pore.	17,363	11.2	...	...	4.1	45.8	4.5	.7	27.1	3.1

APPENDIX F—continued.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Total expenditure.	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	PRESIDENCY DIVISION— <i>concd.</i>	Rs.									
40	Titagarh ...	16,874	9 4	·08	...	8 4	58·4	2 9	·5	11 7	·9
41	North Barrack-pore.	10,663	17·0	...	...	·8	34 07	10·5*	·5	22·8	5 3
42	Garulia ...	7,058	14·9	1·2	..	4 2	51 7	8·6	·4	14 5	17
43	Baraset ...	11,983	17 5	3 03	14·1	2·6	22·1	13·3	·6	18·5	2·8
44	Naihati ...	23,938	12 7	5 03	...	1 7	12	9·3	·9	14 3	2·1
45	Bhatpara ...	7,025	11 2	5·6	...	2 5	62 6	1·8	·6	11·1	...
46	Goberdanga ...	2,829	27·3	·9	...	21 1	13·2	5·8	1 05	22 9	3 3
47	Basirhat ...	6,202	19 8	·8	1·5	12 8	11·3	16 1	9	24 7	6 7
48	Baduria ...	5,773	18 0	·2	11 01	10 4	9·3	19 01	·8	19·5	5 1
49	Taki ...	2,200	22·3	...	6·5	4 04	4·2	8·1	1·6	35 1	7·9
50	Krishnagar ...	39,515	10 3	3 2	·5	3 4	38 2	12·0	·2	20 7	1 8
51	Santipur ...	26,935	15·2	6 9	17	6·5	11·6	5·7	·3	22 5	22 6
52	Ranaghat ...	11,049	10 4	2 8	13 3	3·4	38 5	8·1	4	14 5	2 8
53	Nadia ...	7,718	12·1	4·8	1·5	1 2	15 7	31·8	7	20 3	3 8
54	Kushtea ...	8,383	13 1	3 7	...	3·7	33 6	12·7	·4	26 3	2 3
55	Kumarkhali ...	6,770	13 2	2·5	1 6	·6	34 7	8 2	·5	24 5	2 6
56	Meherpur ...	3,760	15 5	4·8	7 6	...	5 3	40·5	6	12·3	4·4
57	Birnagar ...	2,914	17·5	...	19·0	2 7	11 8	20 0	1 3	14·0	2 2
58	Chakdaha ...	3,748	20 4	·8	6·1	2·7	9 7	16 4	1 01	27·9	6 5
59	Berhampore ...	50,240	8 2	4 3	13 3	11·2	31 9	14 8	3	11·8	1 1
60	Murshidabad ...	18,346	8 02	3 6	3 4	·5	33 07	23 03	·65	20 6	3·2
61	Azimganj ...	14,997	10·1	4 4	·7	23·1	20 7	11·1	·8	23 6	2·6
62	Jangipur ...	11,736	10 3	3·4	1 0	4·2	25 1	19 9	1 01	28·3	3 3
63	Kandi ...	7,303	20 6	...	·4	5 7	22·04	12·3	·8	30·6	5·6
64	Jessore ...	20,183	9 4	3 9	1 9	6·4	20 5	30·2	·5	23 0	9
65	Kotechandpur ...	5,672	16 8	7 6	·58	3 5	29 8	22·7	1 0	9 36	4·3
66	Jessore ...	2,704	17·3	14 3	·07	2 9	13 9	22·5	1·1	18 0	5·1
67	Khulna ...	28,224	6·4	2 01	2 9	2 9	17 0	56 6	·35	7 6	1 7
68	Satkhira ...	4,905	15·8	...	15 8	7 2	9 9	15 06	·81	25 6	4 1
69	Debhata ...	2,197	20·1	..	·4	8 8	6·1	..	1 5	47·9	6 4
	Total ...	7,40,594	11 09	5·3	6·2	4 4	30·8	11·7	·67	20 0	2 7
	RAJSHAHI DIVISION.										
70	Rampur Boalia ...	33,485	10 1	3·7	4 2	3·0	21 2	16 7	5	23·4	2 5
71	Nator ...	12,289	13·5	4 2	3·1	1·4	25 6	19·0	·4	27 9	2 4
72	Dinajpur ...	26,192	10 31	6·05	·8	1·09	37 9	17 6	·32	10 8	8·61
73	Jalpaiguri ...	18,138	10·4	4 4	1 4	...	43 2	16 02	·4	11 07	3·2
74	Darjeeling ...	2,09,222	6 9	16 7	12 1	1·6	19·3	2·3	1	24 5	·6
75	Kurseong ...	9,245	6·8	5 7	4 5	·6	43 8	21·5	·6	2 1	2 8
76	Rangpur ...	30,008	8·8	5 6	1 2	11·5	32 008	17·1	4	16 5	3 07
77	Bogra ...	12,772	12 03	4·34	·03	1 92	37 87	11·13	·48	12 19	17 76
78	Sherpur ...	6,592	16·74	8·94	1·15	2 53	34·10	13 75	·75	10 05	4 3
79	Pabna ...	20,037	10·9	5 2	8·1	1 7	31·4	15 8	7	15 5	4 7
80	Serajganj ...	15,388	10·9	8·08	2·3	2·5	29 5	18·07	·6	15·3	7 3
	Total ...	3,93,368	10·7	11·4	7 7	2 4	25 5	9 1	·3	20 4	2 8
	DACCA DIVISION										
81	Dacca ...	1,50,585	8·8	4·3	12 6	2·5	32·1	11 5	·5	13·5	1 4
82	Narayanganj...	58,017	6·02	4 8	1 7	5 4	35 1	5 7	2	27·4	1 7
83	Nasirabad ...	39,102	5·8	3·5	11·6	8 09	26 9	16·1	·2	15·7	1·2

APPENDIX F—continued.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Total expenditure.	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	DACCA DIVISION —concluded.	Rs.									
84	Muktagacha	6,843	14.8	6.5	4.4	5.3	33.1	3.2	.3	21.7	2.2
85	Jamalpur ...	12,075	10.2	3.8	1.002	2.4	25.2	24.4	.5	21.7	3.6
86	Sherpur town	8,489	10.3	3.2	6.4	2.4	24.7	14.3	.7	30.1	3.6
87	Kisorgung ...	7,200	10.6	5.3	11.4	1.3	21.3	19.1	.8	19.2	4.3
88	Bazitpur ...	3,123	15.8	...	12.8	1.6	8.5	23.9	2.2	27.8	2.7
89	Netrakona ...	7,345	10.1	5.4	.04	5.7	21.6	2.4	.9	48.4	2.3
90	Tangail	7,164	16.1	3.4	8.2	3.07	26.8	...	1.0	32.2	3.4
91	Faridpur ...	12,535	14.1	8.0	2.3	.7	36.0	19.2	.2	9.8	2.5
92	Madaripur ...	9,820	9.7	7.0	3.2	3.1	21.3	11.6	.4	32.6	3.8
98	Barisal ...	33,416	9.4	4.1	5.7	2.6	32.6	18.9	.3	19.4	1.8
94	Nalchiti ...	1,174	27.4	26.4	...	...	11.2	23.5	...	...	5.4
95	Jhalakati ...	5,980	11.3	7.3	.3	5.6	40.7	11.2	.1	15.2	2.5
96	Pirojpur ...	6,292	14.0	9.2	3.7	1.2	25.5	17.8	.5	17.3	4.2
97	Patuakhali ...	2,810	14.8	11.3	4.5	12.4	7.1	6.4	.4	36.4	3.1
	Total ...	3,71,970	9.01	4.7	8.7	3.7	30.6	12.3	.4	19.1	1.9
	CHITTAGONG DIVISION.										
98	Comilla ...	22,060	8.2	4.5	1.6	3.9	34.2	20.7	.4	17.4	2.3
99	Brahmanbaria	8,315	15.3	6.5	15.5	2.8	13.1	17.5	.7	10.6	5.3
100	Chandpur ...	7,215	10.4	...	2.5	4.0	10.5	11.2	.8	24.5	3.5
101	Noakhali ...	11,619	12.1	4.9	3.3	4.5	49.3	5.0	.5	11.9	1.4
102	Chittagong ...	57,018	8.7	1.5	.3	2	26.6	13.1	.4	31.02	11.4
103	Cox's Bazar ...	3,271	22.4	...	.3	7.6	13.3	14.6	1.8	15.3	16.0
	Total ...	1,09,498	10.1	2.6	2.3	2.1	29.05	14.08	.5	24.08	7.6
	PATNA DIVISION.										
104	Patna ...	1,79,034	10.9	2.63	...	12.7	29.92	9.5	.59	20.25	1.82
105	Barh ...	5,993	15.2	3.9	1.10	.3	18.8	29.5	.9	21.8	4.1
106	Bihar ...	20,710	12.44	2.48	.28	.691	41.31	21.02	.58	6.14	5.1
107	Dinapore Nizammat.	14,488	15.67	10.15	.25	...	30.26	21.77	.3	16.91	1.74
108	Gaya ...	84,378	9.2	4.7	.007	1.2	33.9	12.7	.3	22.6	2.3
109	Tikari ...	7,785	16.9	4.5	.4	11.4	38.6	...	.6	13.8	2.
110	Daudnagar ...	5,102	17.0	1.3	.5	3.4	24.2	19.4	1.0	18.	5.
111	Arrah ...	38,557	12.7	1.5	15.1	1.5	26.1	13.6	.6	13.7	2.2
112	Jagdispur ...	5,230	15.6	8	4.2	.9	14.4	23.2	2.2	28.6	5.
113	Buxar ...	7,349	11.9	4.6	.1	.2	28.5	22.8	1.3	26.2	1.9
114	Dumraon ...	7,990	12.7	9.6	.08	1.2	25.6	5.2	.4	35.4	3.7
115	Bhabhua ...	3,659	17.6	...	3.3	7.4	14.7	25.7	1.6	6.8	6.04
116	Sasaram ...	13,526	11.3	10.08	.5	3.1	22.4	28.2	.7	18.1	2.7
117	Chapra ...	38,403	11.7	3.4	.1	.7	31.6	15.3	1.1	16.08	5.6
118	Revelganj ...	9,736	16.7	4.5	1.006	1.4	35.06	16.4	1.9	14.4	3.1
119	Siwan ...	7,236	16.05	10.06	.3	1.6	25.3	25.08	1.6	11.9	5.05
120	Motihari ...	16,042	7.3	3.9	1.4	.6	17.7	28.5	.4	26.7	6.4
121	Bettiah	14,667	9.8	7.2	.8	1.3	25.4	31.0	1.0	15.1	3.6
122	Muzaffarpur ...	59,963	7.8	3.9	1.1	6.3	39.8	10.3	.3	19.8	2.2
123	Hajipur ...	9,033	18.8	7.9	.1	...	18.6	19.5	1.3	20.8	4.4
124	Lalganj ...	5,474	15.4	5.7	2.6	1.7	13.2	2.3	2.3	32.6	6.1
125	Sitamarhi ...	6,816	13.8	4.97	2.53	5.28	13.83	22.19	1.40	21.74	33.3

APPENDIX F—concluded.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Total expenditure.	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	PATNA DIVISION —concl'd.	Rs.									
126	Darbhanga ...	46,334	16 9	3 3	...	...	16 4	11 8	6	37 5	2 8
127	Madhubani ...	16,728	7 8	3 5	1 1	7	12 3	22 3	5	43 8	3 4
128	oserah ...	4,845	17 7	3	2	12	21 6	28 04	1 03	12 5	6 8
129	Samastipur ...	8,241	12 59	...	82	10 73	15 1	19 3	6	14 9	18 7
	Total ...	6,37,319	11 6	3 8	1 3	5 3	28 5	14 3	5	21 2	3 1
	BHAGALPUR DIVISION.										
30	Monghyr ...	60,052	11 10	2 89	68	1 08	31 95	17 45	94	18 10	3 09
31	Jamalpur ...	20,892	13 5	3	32	5 1	36 1	1 8	1 9	27 2	1 6
32	Bhagalpur ...	1,00,176	7 81	1 19	33 36	79	17 79	5 64	27	15 86	1 81
33	Colgong ...	6,285	14 37	5 56	...	5 77	19 25	23 8	33	12 68	6 1
34	Purnea ...	23,203	12 1	3 97	2 15	4 30	28 67	21 74	52	22 05	1 87
35	Kishanganj ...	7,976	14 3	6 3	1 8	2 8	10	35 3	1 8	16 5	6 3
36	English Bazar	16,845	10 52	2 0	...	3 6	35 5	18 4	8	18 8	4 4
37	Old Malda ...	3,340	17 30	6 13	...	2 48	15 32	21 64	95	20 86	10 77
38	Deoghur ...	7,629	13 16	6 56	...	3 98	39 9	22 82	89	5 51	3 30
39	Sahibganj ...	14,028	13 91	3 62	0 61	2 38	42 23	11 1	67	22 02	2 28
	Total ...	2,60,426	10 6	2 4	13 5	2 08	26 3	12 6	7	18 07	2 6
	ORISSA DIVISION.										
140	Cuttack ...	41,978	11 5	5 4	4	5 1	39 2	3 4	1 1	10 9	2 7
141	Jajpur ...	6,629	15 8	4 7	5 03	1 5	23 2	19 8	3	16 7	8 9
142	Kendrapara ...	8,414	26 06	...	1 2	1 5	18 6	12 01	4	23 3	8 1
143	Balasore ...	17,305	10 3	8 9	6 2	3 9	35 7	11 08	8	9 3	5 02
144	Puri ...	32,708	11 3	4 9	2 2	0 5	49 7	12 9	3	5 8	2 5
	Total ...	1,07,034	12 7	5 3	2 2	2 8	39 1	9 2	7	10 4	3 8
	CHOTA NAGPUR DIVISION.										
145	Hazaribagh ...	11,339	16 2	1 6	8	2 7	44 007	20 8	8	3 9	3 4
146	Chatra ...	5,586	18 6	3	3	4 6	27 4	20 9	1 2	8 5	4 1
147	Ranchi ...	29,152	11 2	4 4	2 4	2 7	33 1	9 9	5	10 3	1 4
148	Lohardaga ...	3,871	16 0	3 5	4 7	1 9	21 7	19 4	1 5	21 9	4 2
149	Daltonganj ...	5,937	12 46	99	1 63	2 52	48 39	5 72	1 61	14 78	2 42
150	Purulia ...	19,108	7 1	8 1	5 9	3 3	36 1	16 1	6	18 0	1 9
151	Jhaldia ...	3,743	14 3	96	1 33	2 35	12 42	17 54	...	5 34	3 33
152	Raghunathpur	2,726	12 5	1 4	...	...	23 1	31 0	07	25 3	3 5
153	Chaibassa ...	11,464	4 8	9	3 1	7	18 9	18 5	8	43 1	2 0
	Total ...	92,926	11 5	2 8	4 0	2 5	32 3	15 3	8	18 3	2 3
	GRAND TOTAL	36,80,729	10 4	5 8	6 5	3 5	29 5	10 5	5	18 3	3 4
	Grand Total for 1898-99.	34,13,201	10 6	4 4	5 9	3 4	31 7	10 5	5	16 3	3 4

APPENDIX G.

Abstract statement of the expenditure of the Municipalities in each Division in Bengal during 1898-99 and 1899-1900.

HEADS OF EXPENDITURE.	Burduwan Division.		Presidency Division.		Bajpali Division.		Dacca Division.		Chittagong Division.		Patna Division.		Bhawalpur Division.		Orissa Division.		Chota Nagpur Division.		Total.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
1. General Administration—																				
(a) Office establishment, &c.	47,380	44,922	40,519	46,736	25,448	25,448	11,305	17,943	5,333	5,333	22,498	22,498	14,718	15,000	4,646	4,689	5,009	1,94,765	2,00,991	
(b) Collection of taxes, &c.	87,380	85,047	28,505	28,510	14,572	14,572	14,444	14,903	5,150	5,150	21,128	21,128	13,039	13,049	6,900	6,936	6,839	1,68,109	1,74,657	
(c) Ditto of tolls, &c.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(d) Survey of lands	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(e) Returns	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(f) Penalties and gratuities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(g) Public safety—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(a) Fire (establishment, &c.)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(b) Lighting	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(c) Police	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(d) Rewards for destruction of wild animals.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
2. Public health and convenience—																				
(a) Water-supply	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(b) Drainage	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(c) Conservancy (including road-litres)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(d) Hospitals and dispensaries	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(e) Vaccination	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(f) Markets and slaughter-houses	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(g) Ponds	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(h) Dak bungalows and serais	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(i) Arboriculture, &c.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(j) Public works—																				
(a) Establishment	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(b) Buildings	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(c) Roads	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(d) Scaffolds	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
3. Public Instruction	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
4. Contributions for general purposes	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
5. Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
6. Extraordinary and debt—																				
(a) Investments (Government securities and Savings Banks)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(b) Payment to Sinking Funds	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(c) Provident Fund withdrawals	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(d) Repayments of loans	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(e) Advances	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
(f) Deposits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total	9,70,614	10,84,460	7,80,523	7,80,523	4,83,875	4,83,875	3,84,971	4,04,304	1,10,790	1,24,818	6,79,464	7,12,666	3,84,351	3,97,346	1,17,370	93,310	1,00,466	27,63,175	40,53,170	

APPENDIX H.

[illegible]

APPENDIX H—continued.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of vaccinators employed.	NUMBER VACCINATED.								Average number of operations by each vaccinator.	Total number of successful operations (primary and re-vaccinations).	PERCENTAGE OF SUCCESSFUL CASES.		Rate of success per 100.	Average cost of each successful operation.	REMARKS.
			Primary vaccination.			Re-vaccination.			Total.	Primary.			Re-vaccination.				
			Males.	Females.	Total.	Males.	Females.	Total.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
RAJSHAHI DIVISION.																	
70	Rampur Bomsa	1	408	368	776	460	50	510	1,381	1,381	884	100	487	34	1,000	0 0 0	
71	Nator	1	68	68	136	131	5	136	131	131	884	100	487	34	1,000	0 0 0	
72	Dinajpur	1	130	101	231	130	1	131	268	268	884	100	487	34	1,000	0 0 0	
73	Islampur	1	170	77	247	23	15	38	216	216	884	100	487	34	1,000	0 0 0	
74	Barjiling	1	486	486	972	1,177	1	1,178	1,177	1,177	1,170	100	487	34	1,000	0 0 0	
75	Kumera	1	200	200	400	400	1	401	400	400	884	100	487	34	1,000	0 0 0	
76	Bangpur	1	322	310	632	13	44	57	581	581	884	100	487	34	1,000	0 0 0	
77	Borra	1	34	34	68	173	11	184	110	110	884	100	487	34	1,000	0 0 0	
78	Sherpur	1	61	61	122	122	1	123	122	122	884	100	487	34	1,000	0 0 0	
79	Pabna	1	297	297	594	594	1	595	594	594	884	100	487	34	1,000	0 0 0	
80	Seraiganj	1	361	361	722	722	1	723	722	722	884	100	487	34	1,000	0 0 0	
Divisional Total			18	3,361	2,197	4,740	1,377	128	1,405	6,145	5,995	5,108	85 5	3 5	1,351	0 0 0	
DACCA DIVISION.																	
81	Dacca	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
82	Narayanganj	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
83	Narayanganj	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
84	Muktagachha	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
85	Jamshaidpur	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
86	Sherpur	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
87	Kishoreganj	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
88	Hazipur	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
89	Netrokona	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
90	Feni	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
91	Patuakhali	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
92	Madaripur	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
93	Barisal	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
94	Naikhati	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
95	Jhikuli	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
96	Hirapur	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
97	Patuakhali	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
Divisional Total			18	4,130	2,840	7,032	618	117	8,355	7,947	1,715	6,685	84 8	2 8	1,500	0 0 0	
CHITTAGONG DIVISION.																	
98	Comilla	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
99	Hishmanbaria	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
100	Chandpur	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
101	Nakhal	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
102	Chittagong	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
103	Cox's Bazar	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
Total			8	8,96	7,98	1,684	378	46	424	2,068	260	1,680	79 5	3 2	1,400	0 0 0	
PATNA DIVISION.																	
104	Patna	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
105	Barh	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
106	Bihar	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
107	Dinapore Nizam	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
108	Gaya	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
109	Ikari	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
110	Imadnagar	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
111	Arish	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
112	Jagadipur	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
113	Suxar	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
114	Dumraon	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
115	Shahpur	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
116	Kasam	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
117	Chapra	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
118	Chandpur	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
119	Siwan	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
120	Madhup	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
121	Madhup	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
122	Madhup	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
123	Madhup	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
124	Madhup	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
125	Madhup	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
126	Madhup	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
127	Madhup	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
128	Madhup	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
129	Madhup	1	1,084	989	2,073	104	23	127	3,000	3,000	1,787	92 4	14 2	3 1	746	0 0 0	
Divisional Total			44	12,900	11,918	24,878	2,884	388	3,272	28,130	639	25,404	80 4	2 6	3,000	0 0 0	

(a) This sum was paid after the close of the year.

(b) No one was vaccinated during the year.

* Exclusive of one calf vaccinator.

+ Expenses 200 paid by the municipality and Rs. 90 paid by the Darbhanga Raj.

(a) This sum was paid after the close of the year.
(b) No one was vaccinated during the year.

* Exclusive of one calf vaccinator.

+ Expense was paid by the municipality and Rs. 50 paid by the Darbhanga Raj.

APPENDIX H—concluded.

Serial number of Municipality	NAME OF MUNICIPALITY.	NUMBER VACCINATED							Average number of operations to each vaccinated.	Total number of successful operations (primary and re-vaccination).	PERCENTAGE OF SUCCESSFUL CASES.		Ratio of number primary vaccinated per cent of population	Expenditure.	Average cost of each successful operation.	REMARKS.	
		Primary vaccination.		Re-vaccination.		Total.	Primary.	Re-vaccination									
		No.	Per cent.	No.	Per cent.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
BHAGALPUR DIVISION.																	
130	Monghyr	1,377	1,133	1,251	3	4	4	2,387	322	2,548	99.18	99.18	4.47	Rs. 14 6	0 3 7	* This amount being the actual charge for 1900-01 was paid in 1901-02. The actual expenditure of the year cannot be shown as no payment was made during the year, owing to delay in the receipt of the bill.	
131	Jamalganj	924	802	1,304	23	1	44	1,844	524	1,987	99.08	99.08	8.84	405 7 9	0 4 0		
132	Bhagalpur	1,548	888	2,370	35	7	55	2,353	1,131	2,129	97.45	98.13	8.23	278 1 11	0 1 11		
133	Colgong	84	72	136	33	5	38	187	183	185	99.94	99.94	2.80	21 4 4	0 2 0		
134	Purnea	519	310	789	90	2	92	512	312	787	99.44	99.44	4.8	123 0 0	0 2 8		
135	Kishanganj	214	111	288	27	...	...	282	284	290	97.6	97.6	2.7	145 4 9	0 10 8
136	English Bazar	173	181	224	25	55	310	204	644	644	99.4	99.4	2.4	141 0 9	0 5 4		
137	Old Malda	75	65	135	...	...	...	130	130	119	99.1	99.1	3.80	28 8 0	0 4 4
138	Deoghur	137	116	253	40	18	67	300	310	278	92.66	77.68	3.91	89 6 0	0 4 0		
139	Shahganj	240	204	514	...	...	...	514	514	514	100	...	...	94 0 0	0 2 11
Divisional Total		4,983	2,747	6,632	457	92	579	9,251	5,808	8,631	98.3	...	...	1,888 10 8	...
ORISSA DIVISION.																	
140	Outback	1,021	855	1,876	642	274	916	2,792	608	2,119	97.97	98.93	4.46	487 0 0	0 3 8	* Out of this, 712 and 16 cases are successful primary and re-vaccination operations, respectively.	
141	Jajpur	270	197	467	...	...	...	467	467	440	97.28	...	3.7	20 0 0	0 4 8
142	Kendrapara	165	101	272	...	...	...	356	340	355	97.1	...	3.5	22 0 0	0 2 9
143	Balasore	389	684	723	11	7	18	741	741	728	98.47	98.3	3.48	145 2 4	0 3 3		
144	Puri	861	587	1,448	137	...	137	1,685	1,385	1,449	89.14	90.38	5.37	139 9 9	0 1 5	* No separate vaccinators employed. The Civil Hospital Assistant in charge of the dispensaries did the work, and no separate remuneration was given to them.	
Divisional Total		2,809	2,164	4,973	790	281	1,071	6,044	3,980	5,102	96.39	...	3.98	830 0 0	0 3 2		
CHOTA NAGPUR DIVISION.																	
145	Hazaribagh	330	274	604	10	...	10	614	614	613	99.83	100	3.82	98 0 0	0 2 6	* No separate vaccinators employed. The Civil Hospital Assistant in charge of the dispensaries did the work, and no separate remuneration was given to them.	
146	Hatira	188	179	367	3	1	4	371	371	335	90.78	90.00	3.40	70 0 0	0 3 4		
147	Ranchi	890	616	1,496	1,839	673	2,901	3,677	1,848	2,557	100.00	81.5	7.4	128 0 0	0 8 7		
148	Lohardaga	59	33	144	...	...	...	144	144	141	97.9	...	2.09	27 0 0	0 8 8
149	Daltonganj	133	124	253	23	53	88	350	350	313	98.66	98.18	3.18	26 8 0	0 4 9		
150	Purulia	889	585	703	...	...	...	793	793	699	98.86	...	6.04	121 0 0	0 3 9 2
151	Jharia	75	68	143	...	...	...	143	143	136	98.10	...	3.14	...	...
152	Rachunathpur	80	62	128	...	...	...	128	128	123	100	...	3.0	...	...
153	Chabassa	176	176	352	20	2	22	372	372	391	91.48	97.57	4.79	98 0 0	0 3 5		
Divisional Total		2,827	1,894	4,281	1,595	730	2,325	6,546	454	5,500	94.0	...	3.8	708 0 0	0 3 1		
GRAND TOTAL		208	44,088	98,288	83,234	13,629	2,911	16,440	98,604	486	97,780	98.9	3.04	10,902 3 5	0 3 7		
Grand Total for 1898-99.		197	43,688	95,574	80,262	13,209	2,851	15,580	95,822	436	93,831	97.4	2.9	10,759 12 9	0 3 9		

Statement showing details of Educational Expenditure incurred by the Municipalities in Bengal during the year 1899-1900.

(60)

23	Meerapur	180	133	233	610	743	1,043	10	33	33	84	60	98	1,351	1,021	273
24	Jaipur	120	95	224	26	317	317	6	33	33	6	185	64	401	314	56
25	Lalgarh	120	60	132	227	227	227	227	37	37	215	20	6	388	219	44
26	Simarhi	55	406	464	569	846	846	132	139	139	140	2	215	1,337	1,337	31
27	Darbhanga	55	132	229	361	416	416	285	139	139	140	2	215	1,337	1,337	31
28	Madhubani	17	17	169	4	285	285	272	139	139	140	2	215	1,337	1,337	31
29	Samastipur	17	17	272	4	285	285	272	139	139	140	2	215	1,337	1,337	31
	Divisional Total	372	4,334	7,261	553	12,148	12,342	212	271	271	212	797	2,681	19,157	15,145	29
BHAGALPUR DIVISION																
190	Monghyr	240	650	768	180	1,408	1,788	20	36	36	20	33	118	1,356	1,016	25
191	Jaunpur	150	70	70	36	100	100	19	36	36	19	33	64	1,317	1,016	25
192	Khagapur	240	150	71	422	1,373	1,523	31	50	50	31	33	84	1,317	1,016	25
193	Chhapra	240	150	71	422	1,373	1,523	31	50	50	31	33	84	1,317	1,016	25
194	Purnea	240	150	71	422	1,373	1,523	31	50	50	31	33	84	1,317	1,016	25
195	Kishanganj	240	150	71	422	1,373	1,523	31	50	50	31	33	84	1,317	1,016	25
196	Barh	240	150	71	422	1,373	1,523	31	50	50	31	33	84	1,317	1,016	25
197	Barh Bazar	240	150	71	422	1,373	1,523	31	50	50	31	33	84	1,317	1,016	25
198	Old Maidia	240	150	71	422	1,373	1,523	31	50	50	31	33	84	1,317	1,016	25
199	Deogarh	240	150	71	422	1,373	1,523	31	50	50	31	33	84	1,317	1,016	25
200	Sahaganj	240	150	71	422	1,373	1,523	31	50	50	31	33	84	1,317	1,016	25
	Divisional Total	300	618	823	483	4,340	6,046	20	91	91	20	163	410	7,633	5,143	29
ORISSA DIVISION																
201	Uttarak	240	622	622	210	210	210	102	102	102	102	102	102	1,148	1,148	25
202	Jaipur	240	622	622	210	210	210	102	102	102	102	102	102	1,148	1,148	25
203	Kendrapara	240	622	622	210	210	210	102	102	102	102	102	102	1,148	1,148	25
204	Balasore	240	622	622	210	210	210	102	102	102	102	102	102	1,148	1,148	25
205	Puri	240	622	622	210	210	210	102	102	102	102	102	102	1,148	1,148	25
	Divisional Total	637	445	1,032	216	1,711	2,368	140	140	140	140	140	333	4,142	3,403	77
CHOTA NAGPUR DIVISION																
206	Hazaribagh	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
207	Chhota	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
208	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
209	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
210	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
211	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
212	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
213	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
214	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
215	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
216	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
217	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
218	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
219	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
220	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
221	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
222	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
223	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
224	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
225	Leibach	603	34	141	24	199	258	20	86	106	25	91	121	245	200	373
	Divisional Total	211	204	45	49	938	1,340	20	86	106	25	91	121	245	200	373
	GRAND TOTAL	22,322	5,090	317	2,411	37,244	57,244	645	1,931	1,931	645	5,069	11,600	1,25,320	68,83	27
	GRAND TOTAL FOR 1988-89	30,000	4,142	355	2,224	36,721	57,244	82	147	273	1,083	2,414	10,464	1,25,320	65,576	26

(a) Includes Rs. 10 as reward for passing Lower Primary examination

(b) Ditto

(c) Excluded as an unclaimed cheque of Rs. 130

(d) + If Rs. 404 on account of school fees collected during the year, and Rs. 97 on account of interest of the Bharatwar Patsala Fund, be added, the total would tally with total of group 7 of Statement III.

(e) Rupees 91 paid to two Mukhtabs

(f) Granted for the primary classes of the schools.

APPENDIX K.

Statement showing the loan transactions of Municipalities in the Province during the year 1899-1900.

Serial number of Municipalities	NAME OF MUNICIPALITY.	AMOUNT OF LOAN SANCTIONED—		Rate of interest per cent. per annum	Purpose for which sanctioned.	Number and date of order sanctioning the loan.	Balance of last year.	Amount of loan during the year.	Total.	Amount repaid during the year.	Balance of loan at the close of the year.	Amount of interest due.	Amount of interest paid	Balance of sinking fund.
		From Government account	Outside Government account											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Burdwan		1,25,000	5 per cent	For the construction and extension of water-works.	India Government No. 30, dated 26th February 1895.	1,13,000 0 0	..	1,13,000 0 0	..	1,13,000 0 0	6,991 9 3	5,303 14 6	58,000
19	Serampore	30,000	..	4 1/2	Drainage work	No. M. S. 11, dated 26th November 1890.	22,535 5 7	..	23,563 5 7	1,377 13 5	21,478 9 5	1,028 8 6	1,028 8 6	..
20	Howrah	11,00,000	..	4	Construction of portable railway.	India Government No. 11, dated 8th July 1895.	50,000 0 0	..	50,000 0 0	..	50,000 0 0	2,000 0 0	2,000 0 0	83,170, including payment of Rs. 2,400 made during the year, not shown in the account of Government of Bengal.
27	Bally	25,000	7,960	4	Water-works	India Government No. 26A, dated 5th January 1895.	14,40,478 6 9	..	14,40,478 6 9	83,604 8 1	13,56,873 14 6	84,361 13 9	84,361 13 9	..
28	Manicktala	22,000	..	4	Plague expenditure	India Government No. 877A, dated 8th December 1897.	11,000 0 0	..	11,000 0 0	11,000 0 0	..	..	..	..
34	Balpur	50,000	..	4	Water-works extension	Bengal Government No. 877A, dated 18th February 1898.	..	50,000	50,000 0 0	..	50,000 0 0	..	..	..
39	South Barrackpore	10,000	..	4	Improvement of the yard and conservancy.	Bengal Government No. 1833M, dated 26th March 1895.	2,161 11 0	..	2,161 11 0	2,161 11 0	..	..	..	..
43	Barnett	40,000	..	4	Water-works extension	Bengal Government No. 3573M, dated 18th December 1897.	35,603 5 1	..	35,603 5 1	1,571 11 5	37,174 6 6	1,533 11 4	1,533 11 4	..
50	Krishnagar	25,000	..	6	Municipal office building	Bengal Government No. 23rd April 1895.	1,460 0 0	..	1,460 0 0	500 0 0	960 0 0	83 12 6	83 12 6	..
52	Ranaghat	5,000	..	4 1/2	Laying pipes for the supply of filtered water from the Calcutta main.	Bengal Government No. 2093M, dated 19th June 1893.	13,036 1 10	..	13,036 1 10	2,663 10 0	10,372 7 10	539 5 2	539 5 2	..
53	Nadia	2,000	..	4 1/2	Water-supply	Bengal Government No. 1777M, dated 28th March 1895.	2,061 3 1	..	2,061 3 1	165 15 6	1,895 8 7	165 11 4	165 11 4	..
56	Meherpur	1,500	..	4 1/2	Ditto	Bengal Government No. 853M, dated 14th January 1899.	2,400 0 0	..	2,400 0 0	2,400 0 0	..	..	..	..
						Bengal Government No. 3855M, dated 31st July 1899.	..	2,500	2,500 0 0	..	2,500 0 0	..	..	..
						Bengal Government No. 1063M, dated 21st February 1899.	33,000 0 0	..	33,000 0 0	1,243 1 7	34,243 1 7	1,245 1 1	1,245 1 1	..
						Bengal Government No. 5691M, dated 30th December 1896.	4,384 3 1	..	4,384 3 1	453 15 7	3,930 8 6	123 7 5	123 7 5	..
						Bengal Government No. 1831M, dated 25th March 1895.	1,684 13 8	..	1,684 13 8	851 13 3	1,233 15 5	69 5 1	69 5 1	..
						Bengal Government No. 345M, dated 21st Jan 1897, and No 1971M, dated 7th April 1897.	1,250 14 4	..	1,250 14 4	133 1 10	1,117 13 6	54 13 0	54 13 0	..

65	Kotechandpur	3,000	44	"	"	Ditto	Bengal Government No 145M, dated 18th Feb 1897, dated 20th Mar 1897	9,000 0 0	537 10 4	382 5 8	14 4 10	14 4 10
66	Debbata	2,000	44	"	"	Re-excavating tanks and reserving them for drinking purposes	Bengal Government No 120M, dated 19th March 1896	1,400 6 8	1,304 13 11	85 8 9	65 0 1	65 0 1
70	Rampur Boalis	5,000	44	"	"	Drainage works	Bengal Government No 615M, dated 1st Nov 1896	5,000 0 0	4,799 4 8	200 11 4	190 12 7	190 12 7
		15,000	44	"	"	Ditto	Bengal Government No 3L-g, dated 22nd April 1890	3,744 3 6	3,615 5 11	1,738 13 7	149 4 1	149 4 1
73	Dinajpur	10,000	44	"	"	Ditto	Bengal Government No 1185M, dated 10th March 1894	3,741 2 3	3,721 2 9	1,529 15 6	181 5 4	181 5 4
73	Jalpaiguri	15,000	44	"	"	Ditto	Bengal Government No 714M, dated 15th February 1894	15,556 8 7	14,874 10 1	681 14 6	692 7 4	692 7 4
		60,000	6	"	"	Water-works	28th May 1878, 17th June 1882, and 23rd December 1882	3,000 0 0	.....	3,000 0 0	180 0 0	180 0 0
		40,000	44	"	"	Ditto	Government of India No 384, dated 17th February 1897	4,387 9 1	1,408 10 10	2,988 14 2	155 4 9	155 4 9
		35,000	44	"	"	Remodelling latrines and drains	Bengal Government No 467T.M., dated 18th June 1892	27,536 4 6	26,008 13 10	1,449 6 8	1,295 6 10	1,295 6 10
74	Darjeeling	20,000	44	"	"	Steam laundry, and other improvements.	Bengal Government No 1417T.M., dated 10th November 1907	23,557 1 6	27,440 3 10	1,016 13 8	1,272 13 2	1,272 13 2
		30,000	44	"	"	Ditto	Bengal Government No 383M, dated 6th August 1896	29,360 7 0	28,739 3 11	521 3 1	1,316 10 4	1,316 10 4
		30,000	44	"	"	Constructing a new covered iron market	Bengal Government No 770M, dated 28th February 1894	17,375 0 5	16,527 6 7	787 10 10	769 6 4	769 6 4
		30,000	44	"	"	Constructing settling tanks at Sanchal	Bengal Government No 183M, dated 30th March 1893	19,686 7 5	19,088 1 2	645 6 3	883 7 2	883 7 2
		30,000	44	"	"	Steam laundry	Bengal Government No 136M, dated 18th March 1898 and No 36-13M, dated 15th June 1898	29,048 12 10	28,064 5 2	994 7 5	1,296 2 2	1,296 2 2
		1,30,000	44	"	"	Electric light	Bengal Government No 3923M, dated 31st July 1899	97,000 0 0	1,20,000 0 0	..	3,081 6 2	3,081 6 2
		2,00,000	4	"	"	Extension of water-supply and repairs to water-works and electric lighting installation.	Government of India, Finance and Commerce Department, No 1069A, dated 1st March 1900	50,000 0 0	40,000 0 0	..	....	....
75	Kurseong	2,000	44	"	"	Water-works	Bengal Government No 372M, dated 28th January 1895	430 3 3	.....	430 3 3	14 8 0	14 8 0
76	Rangpur	10,000	4	"	"	Drainage	Bengal Government No 910M, dated 24th February 1890	10,000 0 0	10,000 0 0	..	..	..
80	Seraganj	5,000	44	"	"	Sanitary improvement	Bengal Government No 3257M, dated 3rd August 1895	4,169 10 7	3,725 15 1	443 11 6	153 11 2	153 11 2
		2,500	44	"	"	Ditto	Bengal Government No 1933M, dated 17th March 1898	2,297 0 9	2,084 13 8	213 3 1	101 0 1	101 0 1
81	Dacca	1,25,000	44	"	"	Water works extension	Bengal Government No M 8-L, 17, dated 3rd December 1889	1,07,313 0 0	1,04,476 11 2	2,836 4 10	4,797 8 6	4,797 8 6
82	Naravanganj	25,000	44	"	"	Improvement of Market	Bengal Government No 20M, dated 15th September 1877	21,931 1 10	19,751 5 4	2,180 13 6	963 5 0	963 5 0
83	Nasrahad	5,000	44	"	"	Water-supply	Bengal Government No 44M, dated 29th January 1897	3,132 5 11	2,134 5 5	998 0 6	129 13 8	129 13 8
91	Fairdipur	5,000	44	"	"	Ditto	Bengal Government No M 2-F, 6, dated 12th August 1890	1,542 0 1	970 4 1	563 8 0	69 6 3	69 6 3

APPENDIX K—concluded.

Serial number of Municipality.	NAME OF MUNICIPALITY	AMOUNT OF LOAN SANCTIONED—		Rate of interest per cent. per annum	Purpose for which sanctioned.	Number and date of order sanctioning the loan.	Balance of last year.	Amount of loan during the year.	Total	Amount repaid during the year.	Balance of loan at the close of the year.	Amount of interest due.	Amount of interest paid.	Balance of sinking fund.
		From Government account	Outside Government account											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
102	Chittagong	44,000	—	4½ per cent.	Constructing a General Hospital.	Bengal Government No 1577 M, dated 20th March 1894	Rs. 33,188 0 6	—	Rs. 33,188 0 6	2,694 7 5	30,493 9 1	1,463 7 9	Rs. 1,463 7 9	—
103	Cox's Bazar	5,000	—	4½ "	Burial ground and other improvements.	Bengal Government No 2471 M, dated 14th August 1896	4,169 10 7	—	4,169 10 7	443 11 6	3,725 16 1	183 11 2	183 11 2	—
104	Patna	2,000	—	4½ "	Construction of Office building.	Bengal Government No 2351 M, dated 27th April 1898	1,819 6 9	—	1,819 6 9	373 7 0	1,445 16 9	77 11 6	77 11 6	—
105	Patna	3,10,000	—	4½ "	Drainage	Bengal Government No 1971 M, dated 23rd April 1895	2,92,519 13 0	—	2,92,519 13 0	6,314 0 1	2,86,205 13 11	13,108 10 6	13,108 10 6	—
106	Gaya	45,000	—	4½ "	Sanitary improvements	Bengal Government No 2291 M, dated 28th December 1896	45,000 0 0	—	45,000 0 0	2,166 15 1	42,833 8 11	2,001 0 1	2,001 0 1	—
111	Arrah	1,60,000	—	4 "	Water-works	Bengal Government No 1711 M, dated 24th May 1893, and No 1557 M, dated 2nd April 1895	91,447 6 0	—	91,447 6 0	2,116 9 10	89,330 13 2	3,636 15 0	3,636 15 0	—
112	Munshampur	60,000	—	4½ "	Drainage	Bengal Government No 2443 M, dated 26th July 1893	55,825 4 8	—	55,825 4 8	1,165 0 10	54,660 3 10	2,469 2 10	2,469 2 10	—
116	Darbhanga	40,000	—	4½ "	Sanitary improvements	Bengal Government No 745 M, dated 26th February 1897, and No 2727 M, dated 8th May 1897	33,357 4 1	—	33,357 4 1	6,697 13 6	26,759 7 7	1,413 9 2	1,413 9 2	—
120	Monghyr	10,000	—	4½ "	For repairing and levelling uncovered drains.	Bengal Government No 591 M, dated 31st May 1899	—	10,000	10,000 0 0	—	10,000 0 0	—	—	—
131	Jamulpur	3,000	—	4½ "	For completing the drainage scheme of the town	Bengal Government No 4255 M, dated 25th August 1899	—	3,500	3,500 0 0	144 8 2	3,355 7 10	81 0 0	81 0 0	—
131	Jamulpur	3,000	—	4½ "	Remodelling the basar drains.	Bengal Government No 2531 M, dated 26th March 1898	2,766 7 0*	—	2,766 7 0	264 10 4*	2,501 13 8*	131 3 4*	131 3 4	—
133	Bhagalpur	50,000	—	6 "	Water-works	7th July 1893	32,000 0 0	—	32,000 0 0	—	32,000 0 0	1,320 0 0	1,320 0 0	—
134	Purnea	2,00,000	—	4 "	Ditto	—	2,98,311 9 9	—	2,98,311 9 9	5,903 4 8	2,92,407 5 1	11,394 6 2	11,394 6 2	—
146	Purnea	2,500	—	4½ "	Extension of Part IX of the Act.	—	2,543 7 7	—	2,543 7 7	477 4 10	1,666 2 9	86 10 4	86 10 4	—
146	Purnea	26,000	—	4½ "	Drainage	Bengal Government No 2271 M, dated 27th September 1893	11,105 13 8	—	11,105 13 8	2,092 7 5	9,012 6 3	477 3 1	477 3 1	—
	Total	84,36,250	5,17,980	—	—	—	30,41,439 8 2	1,40,100	31,90,539 8 2	1,31,666 4 9	30,58,873 3 5	1,58,119 10 7	1,58,331 15 10	96,188 0 0

* A cheque for Rs 187 14-10 [including Rs 123 2-3 on account of principal and Rs 64-12-8 as interest] issued by the Municipality in March 1898, was included in the Accountant General's Books in April 1899. The Accountant-General's Books also include annas 7 and pice 6 realised from the local Treasury staff as penal interest

APPENDIX L.

Statement showing the grants and contributions made to the Municipalities in Bengal during 1899-1900.

MUNICIPALITY.	1898-99.	1899-1900.	FOR WHAT PURPOSE.
1	2	3	4
A.—PROVINCIAL FUNDS.			
<i>(a) Medical.</i>			
	Rs.	Rs.	
Burdwan ...	785	1,589*	* Rupees 1,500 for the salary of the Assistant Surgeon in charge of the Burdwan Charitable Dispensary, Rs. 48 cost of medical forms, and Rs. 41 cost of diet of patients in criminal cases sent up by the police for treatment.
Katwa ...	13	...(a)	(a) Rupees 14 worth of forms were received from Government, but not shown here, as it was not cash income.
Raniganj ...	21	...(b)	(b) Rupees 21 worth of forms, &c., were received from Government, but not shown here, as it was not cash income.
Midnapore ...	18	104	Dieting of wounded police cases.
Jalnagar ...	...	100	For maintenance of dispensary.
Nadia ...	...	1,000	To pay off the debt on account of Garrett Hospital building, &c.
Kushtea ...	82	...	
Khulna ...	1,000	4,000	For construction of the Woodburn Hospital and charitable dispensary.
Jalpaiguri ...	195	65	Cost of diet of police cases in hospital.
Rangpur ...	23	42	Ditto ditto.
Patna ...	67	81	Diet of police cases.
Narayanganje ...	...	10	Cost of diet of police cases in hospital.
Nasirabad ...	...	2,000	For the support of the Charitable Dispensary.
Pirozpur ...	55	65	
Chittagong ...	...	6,000	Maintenance of the General Hospital and repair to the Municipal dispensary.
Dinapore ...	...	164	For medical purposes.
Chapra ...	281	198	Cost of dieting patients in police cases paid from the Magistrate's contingencies.
Monghyr ...	83	2	} Cost of dieting police cases in the Hospital.
Bhagalpur ...	12	19	
English Bazar ...	80	50	
Ranchi ...	...	240	Subscription to the charitable dispensary on account of Government estates of English Bazar.
			Sanctioned from the Government estates in Ranchi to the Ranchi dispensary. Sanctioned in Government No. 7019Medl., dated 13th December 1898.
Lohardaga ...	...	113	The contribution was nominal. It was paid by Government in lieu of the Government allowance to the Civil Hospital Assistant paid by the Municipality for six months.
Chaibassa ...	200	200	For the in-door ward of the charitable dispensary.
Total ...	2,865	16,042	

APPENDIX L—continued.

MUNICIPALITY.	1898-99.	1899-1900.	FOR WHAT PURPOSE.
1	2	3	4

A.—PROVINCIAL FUNDS—concluded.

(b) Education.

		Rs.	Rs.	
Burdwan ...	...	681	460	Grant-in-aid to the Burdwan Municipal School.
Midnapore ...	...	2,100	2,100	For maintenance of the Midnapore College and Collegiate School.
		84	86	For the support of the Hindu Girls' School in proportion to the income from private sources.
Chittagong ...	...	916	363	Grants-in-aid to Municipal school.
Total	...	3,781	3,009	

(c) For General Purposes.

Howrah ...	...	8,000	30,000	For plague expenditure.
Cossipore-Chitpur	...	...	700	Contribution from the Commissioner of Police, Calcutta, for assessment and collection of Jute warehouse fees.
Manicktala ...	...	...	50	For maintenance of approaches to the Ferry.
Ranaghat ...	...	500	500	For maintenance of Government roads within municipal limits.
Khulna ...	...	1,000	1,000	For the maintenance of Government roads within municipal limits
Darjeeling ...	...	6,484	31,634	For relaying and altering the Shrubbery water-pipe
				Government grant for repairing damages done to roads, &c., by the cyclone of the 24th September 1899
				Rs. 4,634
				2,000
				25,000
				31,634
Rangpur ...	...	...	5,000	For the improvement of the town.
Nasirabad ...	...	...	3,925	For the improvement of the drainage, lighting and river frontage of the town.
Monghyr ...	...	300	300	For the support of the Government gardens.
English Bazar	...	...	5,000	Contribution paid by Government for improvement of the town.
Chaibassa ...	...	800	800	For the efficient maintenance of roads and sanitary arrangements.
Total	..	17,084	78,909	
Total of Provincial	...	23,730	97,960	

APPENDIX L—continued.

MUNICIPALITY.	1898-99.	1899-1900.	FOR WHAT PURPOSE.
* 1	2	3	4
B.—GRANTS FROM DISTRICT FUNDS.			
<i>(a) Medical.</i>			
	Rs.	Rs.	
* Burdwan	300	900*	*Rupees 300 being the contribution of the Burdwan District Board towards the pay of the lady doctoor attached to the Burdwan Charitable Dispensary, Rs 300 contribution of the Board, towards the dispensary for 1899-1900, and Rs. 300 contribution of the Board towards the pay of the lady doctor attached to the Dispensary was received on the 30th March 1899 and remitted to treasury, but the treasury having refused to accept the remittance, the amount has been credited in 1899-1900.
Katwa	200	...	
Raniganj	100	100	
Bankura	1,000	1,000	In aid of the Bankura Charitable Dispensary.
Vishnupur	144	144	In aid of the Vishnupur Charitable Dispensary.
Sonamukhi ... ..	...	240	In aid of the Sonamukhi Charitable Dispensary.
Midnapore	300	815	For the maintenance of the charitable dispensary, Rs. 240 being the contribution from the Midnapore Pilgrims' Lodging-house Fund.
Chandrakona	180	180	} For the maintenance of the charitable dispensary.
Ramjibanpur	80	60	
Khurpai	330	180	} In support of the Arambagh Dispensary.
Arambagh	775	900	
Rajpur	144	144	} For maintenance of dispensary.
Baruipur	120	120	
Jainagar ... ..	.....	300	
Baraset	240	120	
Basirhat	120	120	
Baduria	120	120	
Krishnagar	600	600	
Nadia	300	300	
Kushtea	120	120	
Kumarkhali	110	120	
Meherpur	120	120	} Contribution towards the pay of the Assistant Surgeon of the dispensary.
Chakdaha	90	90	
Berhampore	500	650	
Azimgunj	120	120	
Jangipur	550	650	} Rupees 1,010 for the construction of the Woodburn Surgical Ward and Rs. 600 ordinary annual contribution for the maintenance of the charitable dispensary.
Jessore	600	1,610	
Kotechandpur	50	50	} For maintenance of dispensary.
Maheshpur	300	300	
Khulna	324	1,024	Rupees 324 for the maintenance of the dispensary and Rs 700 for construction of the Woodburn Hospital and Charitable Dispensary

APPENDIX L—continued.

MUNICIPALITY.	1898-99.	1899-1900.	FOR WHAT PURPOSE.
1	2	3	4

B.—GRANTS FROM DISTRICT FUNDS—continued.

(a) Medical—continued.

		Rs.	Rs.	
Satkhira ...	...	240	240	For maintenance of the charitable dispensary.
Rampur Boalia ...	...	660	360	Towards the pay of the Lady Doctor for the Boalia Dispensary.
Dinajpur ...	...	1,500	500	Maintenance of the Sadar Dispensary.
Jalpaiguri ...	..	180	180	Contribution on account of the pay of the midwife
Rangpur ...	...	...	1,200	For the maintenance of the Municipal Dispensaries.
Bogra ...	...	396	535	In support of the Municipal Dispensary.
Pabna ...	...	300	300	{ For the maintenance of the Charitable Dispensary.
Seraiganj ...	...	200	200	
Dacca ...	...	250	250	For maintaining a Veterinary Assistant Surgeon at Dacca.
Nasirabad ...	...	600	600	{ For support of the local Dispensary.
Jamalpur ...	...	275	375	
Sherpur ...	...	150	165	
Kisorgunj ...	...	300	300	
Bazitpur ...	...	200	220	
Faridpur ...	...	360	360	
Madaripur ...	...	240	220	
Barisal ...	...	1,200	1,200	
Nalchiti ...	...	200	200	
Jhalokati ...	..	260	260	
Pirozpur ..	...	367	433	{ Treatment of out-door patients by the Comilla Charitable Dispensary.
Comilla ...	...	600	550	
Brahmanbaria ...	...	300	300	
Chandpur ...	...	...	300	{ Support of Charitable Dispensary.
Patna ...	...	6,000	6,000	
		545	475	{ Annual for medical purposes.
Barh ...	...	600	600	
Bihar ...	...	500	500	{ Special for medical purposes.
Dinapore Nizamat ...	...	600	200	
Gaya ...	...	2,500	2,500	{ For medical purposes.
Daudnagar ...	...	587	298	
Arrah ...	...	1,530	2,500	{ For the maintenance of the Gaya Pilgrim Hospital.
Jagadispur ...	...	540	...	
Buxar ...	...	300	...	{ For the maintenance of the Daudnagar Dispensary.
Bhabhua ...	...	300	300	
Sassaram ...	...	540	540	{ For maintenance of dispensary.
Chapra ...	...	3,000	3,000	
Sewan ...	...	300	300	{ For Maintenance of dispensary from Saran District Board.
Motihari ...	...	1,300	1,300	
Bettiah ...	...	600	600	{ Contribution towards the maintenance of the Sewan Charitable Dispensary.
Muzaffarpur ...	...	3,000	3,000	
Hajipur ...	...	390	470	{ For the maintenance of Charitable Dispensaries.
				For maintenance of dispensary.
				Out of Rs. 470 Rs. 350 paid by the District Board, Muzaffarpur, and Rs. 120 by the Lalganj Municipality towards the maintenance of the Charitable Dispensary at Hajipur.

APPENDIX L—continued.

MUNICIPALITY.	1898-99.	1899-1900.	FOR WHAT PURPOSE.
1	2	3	4

B.—GRANTS FROM
DISTRICT FUNDS—
concluded.

(a) Medical—concluded.

	Rs	Rs.	
Sitamarhi ...	...	600	For maintenance of Sitamarhi Charitable Dispensary. Includes Rs. 300 on account of District Board contribution for 1898-99 received during the year.
Madhubani ...	600	600	In support of the municipal hospital.
Roserah ...	350	325	In aid of the Roserah Charitable Dispensary.
Monghyr ...	1,560	1,690	} For the support of the Charitable Dispensary.
Bhagalpur ...	600	600	
Colgong ...	...	150	
Purnea ...	1,000	1,000	
Kishenganj ...	...	113	District Board's contribution to the pay of the Lady Doctor of the Kishenganj Charitable Dispensary
English Bazar	1,200	1,200	For the maintenance and support of the Charitable Dispensary.
Old Malda ...	120	120	
Total	45,277	49,426	

(b) Education.

Midnapore ...	266	337	Grant from the Mohsin Fund as part of school fees of Muhammadan students of the Midnapore College
Samastipur ...	...	200	Contribution from District Board towards middle English school.
Total	266	537	

(c) For General Purposes.

Baraset ...	...	82	Contribution towards the wages of municipal coolies employed in putting earth on the flanks of the Jessore Road for preserving the levels of the drains.
South Barrackpore ...	18	...	
Rangpur ...	...	950	For the sanitary improvement of the municipality.
Faridpur ...	37	...	
Barisal ...	...	1,750	
Patna ...	...	500	
Gaya ...	...	500	For deepening and fencing kutchapuka tank.
Bhagalpur ...	7,500	5,000	Bhagalpur District Board's contribution to the water-works.
Deoghur ...	700	700	From the Pilgrims' Lodging House Fund for the improvement of conservancy and street lighting.
Total	8,255	9,482	
Total District Fund	53,798	59,445	

APPENDIX L—continued.

MUNICIPALITY	1898-99.	1899-1900.	FOR WHAT PURPOSE.
1	2	3	4

C.—FROM OTHER SOURCES.

(a) Medical.

		Rs.	Rs.	
Burdwan ...	...	7	...	
Raniganj ...	...	344	408	
Bankura ...	...	100	...	
Vishnupur ...	...	...	100	Received from the Maharaja of Darbhanga as donation towards the improvement of the Vishnupur Dispensary building.
Sonamukhi ...	...	...	382	Donation for the construction of the Dispensary building.
Midnapore ...	...	804	561	} Public subscription in aid of the Dispensary.
Tamluk ...	...	408	247	
Chandrakona ...	...	...	27	
Ramjibanpur ...	...	148	125	
Serampore ...	...	1,191	2,984	Includes Rs. 1,705 on account of donation received by the Civil Medical Officer, Serampore, for acquiring land and ruined buildings thereon for the extension of the Serampore Hospital compound and Rs. 1,279 on account of subscription of the Serampore Hospital.
Arambagh ...	...	239	611	
Baruipur ...	...	143	26	
Jainagar ...	...	...	60	
Basirhat ...	...	1	...	
Krishnagar ...	...	160	100	Subscription from the Maharaja Bahadur for the Krishnagar dispensary.
Santipur ...	...	56	100	Donations for dispensary building.
Nadia ...	...	506	397	Rupees 300 from the Lodging-house Fund for the maintenance of the Garrett dispensary and Rs. 7 private subscriptions, Rs. 90 from the Countess of Dufferin Fund towards the support of a midwife.
Kushtea ...	...	423	238	Private subscriptions.
Melherpur ...	...	791	178	Donation for the Hospital building.
Berhampore ...	...	589	418	Public subscription for the charitable dispensary.
Murshidabad ...	...	1,548	1,548	Rupees 650 have been contributed by the Nawab Bahadur towards the pay of the Lady Doctor, and Rs. 200 for purchasing surgical instruments for the dispensary, Rs. 250 have been contributed by the Nawab Begum of Murshidabad for the construction of the infectious diseases ward, and Rs. 448 from public subscriptions.
Azimganj ...	...	150	...	
Jessore ...	...	337	983	Private subscriptions and donations for the construction of the Woodburn Surgical ward.
Khulna ...	...	3,602	9,433	Rupees 287 for maintenance of dispensary and Rs. 9,146 for the construction of the Woodburn Hospital and Dispensary.
Rampur Boalia ...	...	1,200	1,200	} From the Prasanna Nath Rai Fund, for for the maintenance of the municipal dispensaries.
Nator ...	...	1,200	1,200	

APPENDIX L—continued.

MUNICIPALITY.	1889-99.	1899-1900.	FOR WHAT PURPOSE
1	2	3	4
C.—FROM OTHER SOURCES—(contd.)			
(a) Medical—(contd.)			
	Rs.	Rs.	
Rampur Boalia ...	465	466	} From private subscription in aid of the dispensary
Dinajpur ...	291	149	
Jailpaiguri ...	848	887	
Kurseong ...	330	330	
Rampur ...	1,100	758	} From the Darjeeling Improvement Fund for a pauper moribund ward.
Pabna ...	2,569	262	
Sirajganj ...	765	808	
Narayanganj ...	60	130	} Subscription towards the improvement of the Victoria Hospital
Nasirabad ...	240	240	
Ditto ...	792	625	
Jamalpur ...	438	418	
Ditto ...	2,000	1,500	} Contributed by the Eastern Bengal Southern Railway for medical aid afforded from the Nasirabad Dispensary to the Railway employes from private subscriptions.
Ditto ...	50	.....
Sherpur ...	197	253	} For a new Dispensary building.
Kisorganj ...	.....	200
Faridpur ...	123	70	} From private subscriptions
Madaripur ...	275	204	
Barisal ...	1,820	2,310	
Nalchity ...	...	...
Jhalokati ...	156	136	} For the construction of the Dispensary building
Pirozepur ...	50	48	
Comilla ...	2,453	815	} For maintenance of the Dispensary.
Brahmanbaria ...	95	75	
Patna ...	21	..	
Barh ...	36	36	
Bihar ...	1,084	185	} Treatment of patients
Dinapore Nizamat ...	147	137	
Gaya ...	2,000	1,500	} Support of Charitable Dispensary.
Do. ...	79	64	
Do.	4,000	} Contribution from the Lodging-house Fund for the maintenance of pilgrim hospital
Daudnagar ...	165	195	
Ditto	100	} Contribution from private persons for medicine for Pilgrim Hospital.
Arrah ...	657	574	
Jagadispur	510	} Contribution from the Tikari wards' estate for construction of a new operating room in the Pilgrim Hospital.
Buxar ...	87	10	
Bhabhna ...	198	353	} Contribution from the Irrigation Department for the maintenance of the dispensary
Sassaram ...	1,500	1,300	
Chapra ...	411	621	} Contribution from Syed Mohamad Abusaheb, Khan Bahadur, for maintenance of the dispensary.
Revelganj ...	192	192	
Motihari ...	1,079	547	} Subscription towards the Charitable Dispensary.
Bettiah ...	1,493	1,585	
			} For the maintenance of the Charitable Dispensaries.

APPENDIX L—continued.

MUNICIPALITY.	1898-99	1899-1900.	FOR WHAT PURPOSE
1	2	3	4

C.—FROM OTHER SOURCES—(contd).

(a) Medical—(conold).

		Rs.	Rs.	
Muzaffarpur ..	...	...	600	From Narhan Estate for maintenance of dispensary
Hajipur ...	..	187	416	Out of this, Rs. 100 paid by Hal-khoreichy, Hajipur town, and Rs 50 by Babu Langat Singh of Dharharma, Hajipur, as donation towards Charitable Dispensary
		50	.....
Sitamarhi ...	...	1,020	1,041	For the maintenance of the Sitamarhi dispensary.
Darbhanga ...	...	..	1,858	Rupees 1,654 contributed by Rai Ganga Prashad Singh Bahadur, for the purchase of instruments for the Banwari Lal Hospital The balance of Rs. 204 was collected by private subscription towards maintaining the Banwari Lal Hospital
				Subscriptions by private individuals towards the dispensary.
Madhubani ...	...	714	929*	* Excludes Rs 92-10 on account of price of medicines and Rs 6-4, the miscellaneous receipts, which have been shown in Form II.
Roserah ...	...	650	836	For the support of the Roserah Charitable Dispensary.
Samastipur		739	1,106	Public subscription for the Samastipur Charitable Dispensary.
		300	300	From Countess of Dufferin Fund towards half the salary of the female hospital assistant
Monghyr ...	...	591	3,855	Private subscriptions and donations for the dispensary and for a veterinary dispensary
Bhagalpur ...	...	114	1,481	Subscriptions from Baneli Raj and other sources
Colgong ... *	...	122	136	Subscriptions from Baneli Raj in aid of the dispensary.
Krishanganj ...	...	675	1,315	Subscriptions from Baneli Raj and donations towards the female ward of the dispensary
English Bazar	...	302	175	} Subscriptions in aid of the dispensary.
Old Malda ...	...	93	108	
Hazaribagh ...	..	630	644	} Contribution towards the maintenance of the Charitable Dispensaries.
Chatra	...	64	82	
Ranchi ...	..	752	770	
Lohardaga ...	...	21	272	
Daltonganj ...	...	150	...	
Purulia ...	...	447	5,670	Contribution towards the maintenance of the Charitable Dispensary and for the extension of the dispensary buildings.
Jhalda ...	...	.....	24	} Contribution towards the maintenance of the Charitable Dispensaries.
Chaubassa ...	...	1,494	603	
Total	...	47,323	66,220	

APPENDIX L—continued.

MUNICIPALITY.	1898-99.	1899-1900	FOR WHAT PURPOSE.
1	2	3	4

C.—FROM OTHER SOURCES—(contd).

(b)—Education.

		Rs.	Rs.	
Midnapore ...	...	107	108	Local subscription for the support of the Hindu Girls' School
Santipur ..	...	...	200	For establishing a freeship in the Municipal High School
Bogra ...	...	110	..	
Chittagong ...	...	38	31	Contribution to municipal school.
Chapra ...	...	...	238	For erection of an upper primary school building at Rattanpura
Motihari ...	...	...	500	For the re construction of Middle English school building
Sainastipur ...	...	.	767	Public subscription to middle English school
Total	.	255	1,844	

(c)—For General Purposes

Kalna ..	...	26		
Ramjibanpur	.	8		
Hooghly-Chinsura	...	156	463	Out of the sum of Rs 463, Rs 455 was received from Babu Upendro Nath Mullick as contribution for widening the southern portion of Hosson Lane, and Rs 8 from Maulvi Moza-haral Anwar for the construction of a drain in Sonatally
Serampore ..	...	..	160	Contribution of Rs 100 paid by Mr W R. Cripser and Rs. 60 by Messrs Shib Chandra Mookerjee and Son, of Konnagor, for acquiring land required for the extension of the Dakhinapara road, Konnagor
Uttarpara ...	...	...	23	Paid by Babu Amrita Lal Munshi, being half the cost incurred by the Commissioners in converting the fitting <i>cutoha</i> drain leading from the Babu's house to the drain in Joy Kissen Babu's Street into a <i>pucca</i> one
Bhadreswar ...	..		500	Given by Babus Satya Kripal Banerjee and Satya Bhupal Banerjee as contribution towards metalling the Sibtala ghât road at Tilunipara.
Howrah ...	...	154	527	Received from—
				(1) Babu Autul Krishen Ghose for improving Koyal Bagan Lane, Sulkea 15
				(2) Babu Narain Chandra Chatterjee for improving Kaipukur Lane, Shibpur ... 37
				(3) Babu Khired Chandra Ghose for acquiring land in Sonaton Mistry's Lane ... 340
				527

APPENDIX L—concluded.

MUNICIPALITY.	1898-99.	1899-1900	FOR WHAT PURPOSE.
1	2	3	4
C.—FROM OTHER SOURCES—concl'd.			
(a) For General Purposes—concl'd			
	Rs.	Rs.	
Cossipore-Chitpur ..	634	350	Rupees 250 contribution towards the cost of the municipal building and Rs 100 for repairs of roads
Manicktala ...	...	...	For a light post.
Barnagore ...	242	10	Rupees 5,697 towards the cost of acquiring land for a road and Rs. 434 for supply of filtered water
Garden Reach ...	...	6,131	Rupees 1,500 for construction of a new road and repairs of others, Rs 400 for excavation of a tank, and Rs 100 for conservancy improvement of the town.
Titaghar ...	500	2,000	Contribution from private gentlemen for widening a road and construction of a drain.
Jainagar ...	...	130	For improvement of a drain.
Santipur ...	...	300	Contribution from Lodging-house Fund for latrine establishment
Nadia ...	...	284	
Meherpur ...	35	5	
Murshidabad ...	3,600	3,600	From the Nizamut Fund for the conservancy of the town.
Azumganj ...	...	30	Contributed by Rai Setab Chand Nahar Bahadur, towards the extension of the Kasiganj ghât lane
Darjeeling ...	1,340	1,340	From the Darjeeling Improvement Fund for—
			Rs.
			Conservancy Establishment
			at Lebong . . . 130
			Porters' and Dandiwallas' Act . . . 210
			Cooch Behar Loan . . . 1,000
			Total . . . 1,340
Dacca ..	...	34	
Nasirabad ...	435	30	
Faizpur ...	800	200	
Jhalokati ...	84	...	
Patna ...	1,049	2,684	
Gaya ...	1,000	2,000	Contribution from the Lodging-house Fund for erecting latrines in Gaya town
Motihari ...	...	40	For metalling of a road.
Lalganj ...	...	600	Contribution from Mr. Lewis, Manager of Singhia Factory, for metalling bund road which lies in mahalla Agarpur, 16, Sarai Chak Singhia Saleh.
Darbhanga ...	...	142	Contribution by the local Muhammadans for acquiring land for a burial ground.
Deoghur ...	240	240	Contribution from Nagore Raja's Estate. This grant is made annually without any condition.
Total ...	10,303	21,823	
Total from other sources ...	57,881	89,887	
GRAND TOTAL ...	1,35,409	2,47,292	

APPENDIX M.

Total		East Indian Rail way Company's hydrants		Sufficient at present																	Bareilly, and largely dependent on East Indian Railway Company's hydrants																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Total		District Total		West Kottabasar		East ditto		Anandapur		Behara		Chandi		Harrietganj		Barupara		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total		Total	

APPENDIX M—continued.

Name of Municipality.	Serial Number of Ward or Mahalla.	Population by last Census.	NAME OF WARD OR MAHALLA—				SOURCES AND CHARACTER OF UNFILTERED WATER-SUPPLY										OWNERSHIP OR CONTROL.										REMARKS OF INSPECTING OFFICERS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
			Supplied from water-works.	Supplied from river, canal or canal.	Supplied from tanks or wells.	6	5	4	3	2	1	Wholesome tanks.					Wholesome wells.					Unwholesome wells.						Total wells.					Total sources.					Perennial.	Intermittent.	Government.	Municipal.					Private.	Is permanent supply adequate to population?	23																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
												Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Tanks.	Wells.	Tanks set apart for spinning.	Tanks set apart for bathing.	Tanks set apart for washing clothes, &c.	Tanks set apart for drinking.		Other wells.	Tanks.	Wells.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
HOWRAH	I

As the town has a filtered water-supply, very few of these tanks are absolutely necessary.

The filtered water-supply being extended throughout the Municipality. The keeping of this Register was not thought necessary since Mr. Justice's order in his letter No. 61M—D dated the 15th April 1897, quoted below—
“With reference to your No. 6, dated 15th March last, I have the honour to state that a Water-supply Register of your Municipality is not necessary.”
H. H. WALKER,
Offg. Magistrate.

[illegible]

APPENDIX M—continued.

[illegible]

(86)

[illegible]

APPENDIX M—continued.

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last Census.	NAME OF WARD OR MAHALLA.			SOURCES AND CHARACTER OF UNFILTERED WATER-SUPPLY										OWNERSHIP OR CONTROL.										Is permanent supply adequate to population?	REMARKS ON INTEREST-ING OFFICERS.
			Supplied from water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Government.		Municipal.						Private.				
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, &c.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.				
BHARPUJA	I	6,187	...	...	...	3	40	43	50	50	93	60	83	...	...	...	...	...	...	...	...	43	50	...	...
	II	2,000	Kankinara	...	...	4	15	19	5	5	24	14	10	...	...	...	...	...	...	...	...	19	5	...	...
	III	3,327	...	Moolapore, Alhpore, Jagadal.	...	2	150	152	10	10	162	80	83	...	...	...	...	...	...	...	...	133	10	...	...
	Total	11,764	...	...	Total	9	205	214	65	65	279	154	195	...	...	...	...	...	...	...	...	214	65	...	...
		
GOBERDANGA.	I	...	...	...	...	3	11	14	...	...	14	13	2	...	...	...	...	...	...	...	...	14	...	...	...
	II	...	...	...	...	1	9	10	1	1	2	12	7	5	...	...	...	...	...	...	...	10	2	...	...
	III	...	...	...	...	4	6	10	...	...	10	4	6	...	...	...	...	...	...	...	...	10	...	...	...
	IV	...	...	...	...	5	25	30	...	...	30	25	5	...	...	...	...	...	...	...	...	30	...	...	...
	V	...	...	...	...	6	6	6	...	...	7	4	3	...	...	...	...	...	...	...	...	6	1	...	...
BASIRAT.	I	...	...	...	...	13	75	88	2	3	5	63	26	...	...	...	...	...	...	...	...	18	2	...	...
	II	...	...	...	...	14	3	17	...	...	17	13	5	...	...	...	...	...	...	...	...	16	...	...	...
	III	...	...	...	...	22	12	34	...	...	34	25	9	...	...	...	...	...	...	...	...	33	...	...	...
	IV	...	...	...	...	33	19	52	...	...	69	45	14	...	...	...	...	...	...	...	...	54	...	...	...
	V	...	...	...	...	77	20	97	...	...	88	69	30	...	...	...	...	...	...	...	...	92	...	...	...
BADURA.	I	...	...	...	...	22	12	34	...	...	34	25	9	...	...	...	...	...	...	...	...	33	...	...	...
	II	...	...	...	...	33	19	52	...	...	69	45	14	...	...	...	...	...	...	...	...	54	...	...	...
	III	...	...	...	...	77	20	97	...	...	88	69	30	...	...	...	...	...	...	...	...	92	...	...	...
	IV	...	...	...	...	22	12	34	...	...	34	25	9	...	...	...	...	...	...	...	...	33	...	...	...
	V	...	...	...	...	33	19	52	...	...	69	45	14	...	...	...	...	...	...	...	...	54	...	...	...

Four hydrants supplied by the Municipal Water Works and four by Kanhi-mara Jute Mill.

There being no records of the population of the different wards, as fixed by the last Census, the total population of the municipality is given in column 2 of the statement.

I		II		III		IV		V		VI		VII		VIII		IX		X		XI		XII		XIII		XIV		XV		XVI		XVII		XVIII		XIX		XX		XXI		XXII		XXIII		XXIV		XXV		XXVI		XXVII		XXVIII		XXIX		XXX		XXXI		XXXII		XXXIII		XXXIV		XXXV		XXXVI		XXXVII		XXXVIII		XXXIX		XL		XLI		XLII		XLIII		XLIV		XLV		XLVI		XLVII		XLVIII		XLIX		L		LI		LII		LIII		LIV		LV		LVI		LVII		LVIII		LVIX		LX		LXI		LXII		LXIII		LXIV		LXV		LXVI		LXVII		LXVIII		LXIX		LXX		LXXI		LXXII		LXXIII		LXXIV		LXXV		LXXVI		LXXVII		LXXVIII		LXXIX		LXXX		LXXXI		LXXXII		LXXXIII		LXXXIV		LXXXV		LXXXVI		LXXXVII		LXXXVIII		LXXXIX		LXXXX		LXXXXI		LXXXXII		LXXXXIII		LXXXXIV		LXXXXV		LXXXXVI		LXXXXVII		LXXXXVIII		LXXXXIX		LXXXXX		LXXXXXI		LXXXXXII		LXXXXXIII		LXXXXXIV		LXXXXXV		LXXXXXVI		LXXXXXVII		LXXXXXVIII		LXXXXXIX		LXXXXXX		LXXXXXXI		LXXXXXXII		LXXXXXXIII		LXXXXXXIV		LXXXXXXV		LXXXXXXVI		LXXXXXXVII		LXXXXXXVIII		LXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		LXXXXXXXVII		LXXXXXXXVIII		LXXXXXXXIX		LXXXXXXX		LXXXXXXXI		LXXXXXXXII		LXXXXXXXIII		LXXXXXXXIV		LXXXXXXXV		LXXXXXXXVI		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APPENDIX M—continued.

NAME OF WARD OR MAHALLA			SOURCES AND CHARACTER OF WATER-SUPPLY.										OWNERSHIP OR CONTROL.								Is permanent supply adequate to population?	REMARKS OF INSPECTING OFFICER.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Name of Municipality	Serial number of Ward or Mahalla.	Population by last Census	Supplied from water-works.		Supplied from river, khal or canal.		Supplied from tanks or wells		Total tanks.		Wholesome wells.		Unwholesome wells.		Total wells		Total sources		Perennial.		Intermittent		Municipal				Private.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														

Sl. No.	Locality	Area (Acres)	Population	Revenue (Rs.)	Other Income (Rs.)	Total Income (Rs.)	Remarks
1	Chaulipote	1	1	1	1	1	
2	Chaulipote	1	1	1	1	1	
3	Chaulipote	1	1	1	1	1	
4	Chaulipote	1	1	1	1	1	
5	Chaulipote	1	1	1	1	1	
6	Chaulipote	1	1	1	1	1	
7	Chaulipote	1	1	1	1	1	
8	Chaulipote	1	1	1	1	1	
9	Chaulipote	1	1	1	1	1	
10	Chaulipote	1	1	1	1	1	
11	Chaulipote	1	1	1	1	1	
12	Chaulipote	1	1	1	1	1	
13	Chaulipote	1	1	1	1	1	
14	Chaulipote	1	1	1	1	1	
15	Chaulipote	1	1	1	1	1	
16	Chaulipote	1	1	1	1	1	
17	Chaulipote	1	1	1	1	1	
18	Chaulipote	1	1	1	1	1	
19	Chaulipote	1	1	1	1	1	
20	Chaulipote	1	1	1	1	1	
21	Chaulipote	1	1	1	1	1	
22	Chaulipote	1	1	1	1	1	
23	Chaulipote	1	1	1	1	1	
24	Chaulipote	1	1	1	1	1	
25	Chaulipote	1	1	1	1	1	
26	Chaulipote	1	1	1	1	1	
27	Chaulipote	1	1	1	1	1	
28	Chaulipote	1	1	1	1	1	
29	Chaulipote	1	1	1	1	1	
30	Chaulipote	1	1	1	1	1	
31	Chaulipote	1	1	1	1	1	
32	Chaulipote	1	1	1	1	1	
33	Chaulipote	1	1	1	1	1	
34	Chaulipote	1	1	1	1	1	
35	Chaulipote	1	1	1	1	1	
36	Chaulipote	1	1	1	1	1	
37	Chaulipote	1	1	1	1	1	
38	Chaulipote	1	1	1	1	1	
39	Chaulipote	1	1	1	1	1	
40	Chaulipote	1	1	1	1	1	
41	Chaulipote	1	1	1	1	1	
42	Chaulipote	1	1	1	1	1	
43	Chaulipote	1	1	1	1	1	
44	Chaulipote	1	1	1	1	1	
45	Chaulipote	1	1	1	1	1	
46	Chaulipote	1	1	1	1	1	
47	Chaulipote	1	1	1	1	1	
48	Chaulipote	1	1	1	1	1	
49	Chaulipote	1	1	1	1	1	
50	Chaulipote	1	1	1	1	1	
51	Chaulipote	1	1	1	1	1	
52	Chaulipote	1	1	1	1	1	
53	Chaulipote	1	1	1	1	1	
54	Chaulipote	1	1	1	1	1	
55	Chaulipote	1	1	1	1	1	
56	Chaulipote	1	1	1	1	1	
57	Chaulipote	1	1	1	1	1	
58	Chaulipote	1	1	1	1	1	
59	Chaulipote	1	1	1	1	1	
60	Chaulipote	1	1	1	1	1	
61	Chaulipote	1	1	1	1	1	
62	Chaulipote	1	1	1	1	1	
63	Chaulipote	1	1	1	1	1	
64	Chaulipote	1	1	1	1	1	
65	Chaulipote	1	1	1	1	1	
66	Chaulipote	1	1	1	1	1	
67	Chaulipote	1	1	1	1	1	
68	Chaulipote	1	1	1	1	1	
69	Chaulipote	1	1	1	1	1	
70	Chaulipote	1	1	1	1	1	
71	Chaulipote	1	1	1	1	1	
72	Chaulipote	1	1	1	1	1	
73	Chaulipote	1	1	1	1	1	
74	Chaulipote	1	1	1	1	1	
75	Chaulipote	1	1	1	1	1	
76	Chaulipote	1	1	1	1	1	
77	Chaulipote	1	1	1	1	1	
78	Chaulipote	1	1	1	1	1	
79	Chaulipote	1	1	1	1	1	
80	Chaulipote	1	1	1	1	1	
81	Chaulipote	1	1	1	1	1	
82	Chaulipote	1	1	1	1	1	
83	Chaulipote	1	1	1	1	1	
84	Chaulipote	1	1	1	1	1	
85	Chaulipote	1	1	1	1	1	
86	Chaulipote	1	1	1	1	1	
87	Chaulipote	1	1	1	1	1	
88	Chaulipote	1	1	1	1	1	
89	Chaulipote	1	1	1	1	1	
90	Chaulipote	1	1	1	1	1	
91	Chaulipote	1	1	1	1	1	
92	Chaulipote	1	1	1	1	1	
93	Chaulipote	1	1	1	1	1	
94	Chaulipote	1	1	1	1	1	
95	Chaulipote	1	1	1	1	1	
96	Chaulipote	1	1	1	1	1	
97	Chaulipote	1	1	1	1	1	
98	Chaulipote	1	1	1	1	1	
99	Chaulipote	1	1	1	1	1	
100	Chaulipote	1	1	1	1	1	

APPENDIX M—continued.

Name of Municipality	Serial number of Ward or Mahalla.	Population by last Census	NAME OF WARD OR MAHALA			SOURCES AND CHARACTER OF UNFILTERED WATER-SUPPLY										OWNERSHIP OR CONTROL						Is permanent supply adequate to population?	REMARKS OF INSPECTING OFFICERS.		
			Supplied from water-works.	Supplied from river, khal or canal	Supplied from tanks or wells	Wholesome tanks	Unwholesome tanks	Total tanks	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources	Perennial	Intermittent	Municipal										
															Tanks.	Wells	Tanks set apart for drinking	Tanks set apart for washing clothes, &c.	Wells set apart for drinking	Other wells	Tanks			Wells	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
KATWA	I	8,667	Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra Sona- danga Charabati Total	13 3 3 11 23 3 2 1 2	9 3 3 8 19 5 2 1 2	21 6 6 10 29 5 5 1 2	7 2 2 1 1	28 8 6 20 25 3 3 2 2	7 2 2 1 1	23 8 6 12 23 3 3 2 2	5 2 2 8 4 4 1	5 2 2 8 4 4 1	9 3 3 1 1 1 1	2 1 1 2 2 2 2	1 1 1 1 1 1 1	1 1 1 1 1 1 1	1 1 1 1 1 1 1	16 6 6 18 28 9 2 2 5	5 2 2 8 4 4 1	24	25	26	
	II		Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	Total	55 31 83 10	31 83 10	83 10	7 2 2 1 1	28 8 6 20 25 3 3 2 2	7 2 2 1 1	23 8 6 12 23 3 3 2 2	5 2 2 8 4 4 1	5 2 2 8 4 4 1	9 3 3 1 1 1 1	2 1 1 2 2 2 2	1 1 1 1 1 1 1	1 1 1 1 1 1 1	1 1 1 1 1 1 1	16 6 6 18 28 9 2 2 5	5 2 2 8 4 4 1	24	25	26	
BATEMIA	I	8,500	Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	60 13 22 37 16 19 17 31 18 13 31 20 42 62 8	39 22 37 16 19 17 31 18 13 31 20 42 62 8	60 13 22 37 16 19 17 31 18 13 31 20 42 62 8	7 2 2 1 1	28 8 6 20 25 3 3 2 2	7 2 2 1 1	23 8 6 12 23 3 3 2 2	5 2 2 8 4 4 1	5 2 2 8 4 4 1	9 3 3 1 1 1 1	2 1 1 2 2 2 2	1 1 1 1 1 1 1	1 1 1 1 1 1 1	1 1 1 1 1 1 1	16 6 6 18 28 9 2 2 5	5 2 2 8 4 4 1	24	25	26	
	II		Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	Total	117 123 240	123 240	240	7 2 2 1 1	28 8 6 20 25 3 3 2 2	7 2 2 1 1	23 8 6 12 23 3 3 2 2	5 2 2 8 4 4 1	5 2 2 8 4 4 1	9 3 3 1 1 1 1	2 1 1 2 2 2 2	1 1 1 1 1 1 1	1 1 1 1 1 1 1	1 1 1 1 1 1 1	16 6 6 18 28 9 2 2 5	5 2 2 8 4 4 1	24	25	26	
DEBURA.	I	8,500	Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	6 9 8 14 14 11 15 15 10 10 11 7 7 4 4 30 1	6 9 8 14 14 11 15 15 10 10 11 7 7 4 4 30 1	6 9 8 14 14 11 15 15 10 10 11 7 7 4 4 30 1	7 2 2 1 1	28 8 6 20 25 3 3 2 2	7 2 2 1 1	23 8 6 12 23 3 3 2 2	5 2 2 8 4 4 1	5 2 2 8 4 4 1	9 3 3 1 1 1 1	2 1 1 2 2 2 2	1 1 1 1 1 1 1	1 1 1 1 1 1 1	1 1 1 1 1 1 1	16 6 6 18 28 9 2 2 5	5 2 2 8 4 4 1	24	25	26	
	II		Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	Total	117 123 240	123 240	240	7 2 2 1 1	28 8 6 20 25 3 3 2 2	7 2 2 1 1	23 8 6 12 23 3 3 2 2	5 2 2 8 4 4 1	5 2 2 8 4 4 1	9 3 3 1 1 1 1	2 1 1 2 2 2 2	1 1 1 1 1 1 1	1 1 1 1 1 1 1	1 1 1 1 1 1 1	16 6 6 18 28 9 2 2 5	5 2 2 8 4 4 1	24	25	26	
BOLIA.	I	1,384	Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	48 137 195	137 195	195	7 2 2 1 1	28 8 6 20 25 3 3 2 2	7 2 2 1 1	23 8 6 12 23 3 3 2 2	5 2 2 8 4 4 1	5 2 2 8 4 4 1	9 3 3 1 1 1 1	2 1 1 2 2 2 2	1 1 1 1 1 1 1	1 1 1 1 1 1 1	1 1 1 1 1 1 1	16 6 6 18 28 9 2 2 5	5 2 2 8 4 4 1	24	25	26	
	II		Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	Part of— Civil station Karlaghata Tootpara Bannakhamar Chotoboyra	Total	48 137 195	137 195	195	7 2 2 1 1	28 8 6 20 25 3 3 2 2	7 2 2 1 1	23 8 6 12 23 3 3 2 2	5 2 2 8 4 4 1	5 2 2 8 4 4 1	9 3 3 1 1 1 1	2 1 1 2 2 2 2	1 1 1 1 1 1 1	1 1 1 1 1 1 1	1 1 1 1 1 1 1	16 6 6 18 28 9 2 2 5	5 2 2 8 4 4 1	24	25	26	

Range	Ward	Area (Acres)	Population	Wells	Water Supply	Remarks	
RANGE I	Sabarpada	10	765	1	Ditto		
	Keidpara	21	495	1	Ditto		
	Keidpara	21	105	1	Ditto		
	Ballyvagan	22	99	1	Ditto		
	Bodua	24	657	1	Ditto		
	Srusarpada	25	424	1	Adequate		
	Dargapara	26	875	1	Inadequate		
	Hosentakun	27	858	1	Ditto		
	Shakpara	28	371	1	Ditto		
	Jote Mahesh	29	464	1	Ditto		
RANGE II	Srampur	31	1,016	13	Ditto		
	Kashehata	32	632	13	Adequate		
	Barapara	33	81	4	Inadequate		
	Bararam	34	298	1	Adequate		
	Bararam	35	57	1	Inadequate		
	Bararam	36	56	1	Ditto		
	Bararam	37	103	1	Adequate		
	Bararam	38	267	1	Adequate		
	Bararam	39	227	1	Ditto		
	Bararam	40	79	1	Inadequate		
RANGE III	Keelabpur	41	380	1	Ditto		
	Goalpara	42	41	1	Inadequate		
	Morishathan	43	464	1	Ditto		
	Kalupara	44	225	1	Inadequate		
	Navabganj	45	117	1	Adequate		
	Benode Gharampara	46	117	1	Ditto		
	Total	20,246					
	RANGE IV	Ward A	17	444	3	Adequate	
		Ward B	17	444	3	Ditto	
		Ward C	17	444	3	Ditto	
Ward D		17	444	3	Ditto		
Ward E		17	444	3	Ditto		
Ward F		17	444	3	Ditto		
Ward G		17	444	3	Ditto		
Ward H		17	444	3	Ditto		
Ward I		17	444	3	Ditto		
Ward J		17	444	3	Ditto		
RANGE V	Ward A	17	444	3	Adequate		
	Ward B	17	444	3	Ditto		
	Ward C	17	444	3	Ditto		
	Ward D	17	444	3	Ditto		
	Ward E	17	444	3	Ditto		
	Ward F	17	444	3	Ditto		
	Ward G	17	444	3	Ditto		
	Ward H	17	444	3	Ditto		
	Ward I	17	444	3	Ditto		
	Ward J	17	444	3	Ditto		
RANGE VI	Ward A	17	444	3	Adequate		
	Ward B	17	444	3	Ditto		
	Ward C	17	444	3	Ditto		
	Ward D	17	444	3	Ditto		
	Ward E	17	444	3	Ditto		
	Ward F	17	444	3	Ditto		
	Ward G	17	444	3	Ditto		
	Ward H	17	444	3	Ditto		
	Ward I	17	444	3	Ditto		
	Ward J	17	444	3	Ditto		
RANGE VII	Ward A	17	444	3	Adequate		
	Ward B	17	444	3	Ditto		
	Ward C	17	444	3	Ditto		
	Ward D	17	444	3	Ditto		
	Ward E	17	444	3	Ditto		
	Ward F	17	444	3	Ditto		
	Ward G	17	444	3	Ditto		
	Ward H	17	444	3	Ditto		
	Ward I	17	444	3	Ditto		
	Ward J	17	444	3	Ditto		
RANGE VIII	Ward A	17	444	3	Adequate		
	Ward B	17	444	3	Ditto		
	Ward C	17	444	3	Ditto		
	Ward D	17	444	3	Ditto		
	Ward E	17	444	3	Ditto		
	Ward F	17	444	3	Ditto		
	Ward G	17	444	3	Ditto		
	Ward H	17	444	3	Ditto		
	Ward I</						

[illegible]

APPENDIX M—continued.

Name of Municipality	Serial number of Ward or Mahalla	Population by last Census	NAME OF WARD OR MAHALLA		SOURCES AND CHARACTER OF UNFILTERED WATER-SUPPLY										OWNERSHIP OR CONTROL										Is permanent supply adequate to population?	REMARKS OF INSPECTING OFFICERS
			Supplied from water-works	Supplied from river, khal or canal	Supplied from tanks or wells	Wholesome tanks	Unwholesome tanks	Total tanks	Wholesome wells	Unwholesome wells	Total wells	Total sources	Personal	Intermittent	Government—		Municipal—				Other wells	Private—				
						7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
NARAYAN GARD.	I	17,714		River and khal	Tanks	11	3	14				14	13	1			1		2			12		Yes		
	II			Ditto*	Do	41	6	47		1		43	47	1	5	1	1	1	1			39		"		
	III			Ditto	Do	23	7	30				32	31	1	6	1	1	1	1			31		"		
	Total				GRAND TOTAL	77	16	93		1		94	91	3	8	3	2	1	4			83				
NARAYAN GARD.	I	1,317	Mostly from water-works		Goakhandi, Golegonda	19	11	30	1			31	23	8	9					1		21		Yes		
	II	8,419	From water-works			8	23	31				31	23	8			1					39		"		
	III	1,312	Mostly from water-works		Some part of Ward No III	11	13	24				24	21	3	3		2					21		"		
	IV	4,215	Ditto	Some part of Ward No IV	Ditto	14	7	21	1			22	15	7	2							19		"		
NARAYAN GARD.	V	1,222	Some part of Ward No V			63	60	123	2			123	94	31	14							106		"		
	Total	11,555																								
	I	4,923	Within the limits of the Municipal		Muktasgacha	19		10	4	3		26	26					1				18		Yes		
	II				Kondanga	2	2	4	1			3	6									2		"		
MUKTAGACHA	III				Nandabari	14	6	20				16	16									18		"		
	IV				Iswargram	2	2	4				4	4									2		"		
	V				Puratang	2	2	4				4	4									2		"		
	VI				Katara	2	2	4				4	4									2		"		
MUKTAGACHA	VII				Lakshikola	7		7				7	7									7		"		
	Total	4,923				52	52	104	6	3	9	61	61									51		"		
	I			A portion of Ward No I	Ward No I	12	39	51	60	15	75	126	72	54	3	4	3	1	1			43		Yes		
	II			Port of Ward No II	Ditto	1	8	9	13	3	16	23	14	11								9		"		
JAMUNPUR	III			Port of Ward No III	Ditto	10	14	24	12	5	17	41	28	10								24		"		
	IV			Port of Ward No IV	Ditto	2	2	4	10	4	14	18	12	6								1		"		
	V			Port of Ward No V	Ditto	1	1	2	3	11	5	10	19	12								3		Yes		
	VI			Port of Ward No VI	Ditto	1	9	10	12	2	14	24	13	11								9		"		
JAMUNPUR	Total					27	74	101	115	34	153	243	145	103	3	4	4	1	2			91		"		
	I	131			Rasbari	3	3	6	3			6	6	3								6		No	One pukka masonry well proposed to be constructed	
	II	366			Kalibazar	1	4	5	3			8	8	3								5		"	One pukka well is under construction	
	III	411			Shaharhila	2	4	6	3			6	6	3								4		Yes		
JAMUNPUR	IV	283			Gopalbari	2	3	5	3			5	5	3								4		"		
	V	249			Dhakalhati	4	8	12	1			13	13	4								12		"		
	VI	227			Narayanpur	3	1	4	1			4	4	2								3		"		
	VI	251			Baghunathbazar	2	1	3	3			6	6	3								4		"		
JAMUNPUR	IX	681			Garda Narayanpur	2	2	4	2			4	4	3								4		"		
	X	118			Shubbari	2	2	4	2			4	4	3								4		"		

One pukka masonry well proposed to be constructed.

Sl. No.	Village	Ward No.	No. of wells	No. of wells constructed	No. of wells proposed to be constructed	Total	Remarks	Yes	No	Total
11	270	Shekh Hati	1	1	1	1				1
12	383	Durga Narayanpur	1	1	1	1				1
13	378	Rajbalabpur	1	1	1	1				1
14	864	Nabuchur	1	1	1	1				1
15	414	Past Sheri	1	1	1	1				1
16	603	Middle "	1	1	1	1				1
17	508	Medhapur	1	1	1	1				1
18	508	Karnapur	1	1	1	1				1
19	493	Bachha	1	1	1	1				1
20	925	Katwar	1	1	1	1				1
21	514	Kachhapara	1	1	1	1				1
22	514	Mulapara	1	1	1	1				1
23	333	Mulapara	1	1	1	1				1
24	119	Murgan	1	1	1	1				1
25	270	Mobarapur	1	1	1	1				1
26	345	Digharpur	1	1	1	1				1
27	371	Tatalpur	1	1	1	1				1
28	600		1	1	1	1				1
29	660		1	1	1	1				1
30	204		1	1	1	1				1
Total			10745	10745	10745	10745				10745
1	13,985	Ward No. I	1	1	1	1				1
2	13,985	Ward No. II	1	1	1	1				1
3	13,985	Ward No. III	1	1	1	1				1
4	13,985	Ward No. IV	1	1	1	1				1
5	13,985	Ward No. V	1	1	1	1				1
Total			13,985	13,985	13,985	13,985				13,985
1	13,985	Besantpur	1	1	1	1				1
2	13,985	Mathurapur	1	1	1	1				1
3	13,985	Deri Chagatia	1	1	1	1				1
4	13,985	Besantpur	1	1	1	1				1
5	13,985	Pulnapur	1	1	1	1				1
6	13,985	Nitkandi	1	1	1	1				1
7	13,985	Chandigram	1	1	1	1				1
8	13,985	West Fozelpur	1	1	1	1				1
9	13,985	Bhagpur Nandana	1	1	1	1				1
10	13,985	Alabad	1	1	1	1				1
11	13,985	Sridharganj Bazar	1	1	1	1				1
Total			13,985	13,985	13,985	13,985				13,985
1	13,985	Xotrakona	1	1	1	1				1
2	13,985	Shatru	1	1	1	1				1
3	13,985	Gara	1	1	1	1				1
4	13,985	Bashikura	1	1	1	1				1
5	13,985	Mamodpur	1	1	1	1				1
6	13,985	Mohendrapur	1	1	1	1				1
7	13,985	Mohendrapur	1	1	1	1				1
8	13,985	Mohendrapur	1	1	1	1				1
9	13,985	Mohendrapur	1	1	1	1				1
10	13,985	Mohendrapur	1	1	1	1				1
11	13,985	Mohendrapur	1	1	1	1				1
12	13,985	Mohendrapur	1	1	1	1				1
13	13,985	Mohendrapur	1	1	1	1				1
14	13,985	Mohendrapur	1	1	1	1				1
15	13,985	Mohendrapur	1	1	1	1				1
16	13,985	Mohendrapur	1	1	1	1				1
17	13,985	Mohendrapur	1	1	1	1				1
18	13,985	Mohendrapur	1	1	1	1				1
19	13,985	Mohendrapur	1	1	1	1				1
20	13,985	Mohendrapur	1	1	1	1				1
21	13,985	Mohendrapur	1	1	1	1				1
22	13,985	Mohendrapur	1	1	1	1				1
23	13,985	Mohendrapur	1	1	1	1				1
24	13,985	Mohendrapur	1	1	1	1				1
25	13,985	Mohendrapur	1	1	1	1				1
26	13,985	Mohendrapur	1	1	1	1				1
27	13,985	Mohendrapur	1	1	1	1				1
28	13,985	Mohendrapur	1	1	1	1				1
29	13,985	Mohendrapur	1	1	1	1				1
30	13,985	Mohendrapur	1	1	1	1				1
Total			13,985	13,985	13,985	13,985				13,985
1	13,985	Chakra	1	1	1	1				1
2	13,985	Chakra	1	1	1	1				1
3	13,985	Chakra	1	1	1	1				1
4	13,985	Chakra	1	1	1	1				1
5	13,985	Chakra	1	1	1	1				1
6	13,985	Chakra	1	1	1	1				1
7	13,985	Chakra	1	1	1	1				1
8	13,985	Chakra	1	1	1	1				1
9	13,985	Chakra	1	1	1	1				1
10	13,985	Chakra	1	1	1	1				1
11	13,985	Chakra	1	1	1	1				1
12	13,985	Chakra	1	1	1	1				1
13	13,985	Chakra	1	1	1	1				1
14	13,985	Chakra	1	1	1	1				1
15	13,985	Chakra	1	1	1	1				1
16	13,985	Chakra	1	1	1	1				1
17	13,985	Chakra	1	1	1	1				1
18	13,985	Chakra	1	1	1	1				1
19	13,985	Chakra	1	1	1	1				1
20	13,985	Chakra	1	1	1	1				1
21	13,985	Chakra	1	1	1	1				1
22	13,985	Chakra	1	1	1	1				1
23	13,985	Chakra	1	1	1	1				1
24	13,985	Chakra	1	1	1	1				1
25	13,985	Chakra	1	1	1	1				1
26	13,985	Chakra	1	1	1	1				1
27	13,985	Chakra	1	1	1	1				1
28	13,985	Chakra	1	1	1	1				1
29	13,985	Chakra	1	1	1	1				1
30	13,985	Chakra	1	1	1	1				1
Total			13,985	13,985	13,985	13,985				13,985
1	13,985	Chakra	1	1	1	1				1
2	13,985	Chakra	1	1	1	1				1
3	13,985	Chakra	1	1	1	1				1
4	13,985	Chakra	1	1	1	1				1
5	13,985	Chakra	1	1	1	1				1
6	13,985	Chakra	1	1	1	1				1
7	13,985	Chakra	1	1	1	1				1
8	13,985	Chakra	1	1	1	1				1
9	13,985	Chakra	1	1	1	1				1
10	13,985	Chakra	1	1	1	1				1
11	13,985	Chakra	1	1	1	1				1
12	13,985	Chakra	1	1	1	1				1
13	13,985	Chakra	1	1	1	1				1
14	13,985	Chakra	1	1	1	1				1
15	13,985	Chakra	1	1	1	1				1
16	13,985	Chakra	1	1	1	1				1
17	13,985	Chakra	1	1	1	1				1
18	13,985	Chakra	1	1	1	1				1
19	13,985	Chakra	1	1	1	1				1
20	13,985	Chakra	1	1	1	1				1
21	13,985	Chakra	1	1	1	1				1
22	13,985	Chakra	1	1	1	1				1
23	13,985	Chakra	1	1	1	1				1
24	13,985	Chakra	1	1	1	1				1
25	13,985	Chakra	1	1	1	1				1
26	13,985	Chakra	1	1	1	1				1
27	13,985	Chakra	1	1	1	1				1
28	13,985	Chakra	1	1	1	1				1
29	13,985	Chakra	1	1	1	1				1
30	13,985	Chakra	1	1	1	1				1
Total			13,985	13,985	13,985	13,985				13,985

APPENDIX M—continued.

1	2	3	4	NAME OF WARD OR MAHALA		SOURCES AND CHARACTER OF UNFILTERED WATER-SUPPLY.										OWNERSHIP OR CONTROL.										25	26.
						Supplied from water works	Supplied from river, khali or canal	Supplied from tanks or wells	Wholesome tanks	Wholesome wells	Total tanks	Total wells	Total sources	Perennial	Intermittent	Tanks	Government—	Tanks set apart for drinking	Tanks set apart for bathing	Tanks set apart for washing clothes, &c.	Wells set apart for drinking	Other wells	Private—	Tanks.	Wells		
FARGAT	I	17,073 in the whole municipal area		Ward No I partly by river	Ward No I				2	7	9	21	3	24	33	1	1										
	II			Ward No II	Ward No II				3	12	15	2	1	3	18	17	1										
	III			Ward No III partly by river	Ward No III				9	12	21	1	1	2	23	22	1										
	IV				Ward No IV				23	54	77	30	5	35	113	109	4	1									
					Total																						
	I—	273		North Fardpur	South Fardpur				2	2	4	1		1	5	5											
	(1)	340		South	Ditto																						
	(2)	429		West Khabaspur	Ditto																						
	(3)	374		East ditto	Ditto				1		1			1	1												
	(4)	214		Chak Barar	Ditto																						
FARIDPUR	(5)	256		Moyrapati	Ditto				2	3	5			2	1												
	(6)	127		Dakhnupara	Ditto				2	3	5			2	1												
	(7)	273		West Ghatamat	Ditto				2	2	4			4	2	2											
	(8)	465			West				7	9	16	1		1	12	5											
					Total																						
	II—	283		Nil Tuli	Nil Tuli				1	1	1			1													
	(1)	616		Jhal Tuli	Jhal Tuli				2	3	5			6													
	(2)	377		Juta Patu	Juta Patu				2	2	2			2													
	(3)				Total				4	4	8			8	7	1	1										
	III—	210		North Kalbari	North Kalbari				1		1			1	1												
FARIDPUR	(1)	455		South	South				7		7			7	7												
	(2)	475		Katibari	Katibari																						
	(3)				Total				10		10			10	10												
	IV—	1,365		Kamalapur	Kamalapur				1	1	2			2	1	1											
	(1)	705		South Gopalpur	South Gopalpur																						
	(2)			Do	Tepakhola																						
	(3)	1,129			Total				1	1	2	1		1	3	2	1										
	V—	120		North Gopalpur	North Gopalpur																						
	(1)	884		Lakhpur	Lakhpur																						
	(2)	623		Bhati Lakhpur	Bhati Lakhpur				1		1			2	2												
	(3)	350		South Alipur	South Alipur				1		1	2		2	3	3											
	(4)				Total				23	14	37	4		4	41	34	7	6									
					GRAND TOTAL																						

Supplied from khali.
Ditto.
Ditto.
Ditto.
Ditto.
Ditto.
Ditto.

Supplied from river.

Supplied from river.
Ditto.
Ditto.
Ditto.

Not adequate for population.

Yes

Not adequate for population.

Yes

Not adequate for population.

Yes

Not adequate for population.

Yes

Not adequate for population.

Yes

Not adequate for population.

Yes

Not adequate for population.

Yes

Not adequate for population.

Yes

This patti can draw water from the tanks in other pattis which are very near to it.

[illegible]

APPENDIX M—continued.

Name of Municipality	Serial number of Ward or Mahalla.	Population by last Census.	NAME OF WARD OR MAHALLA—		SOURCES AND CHARACTER OF UNFILTERED WATER-SUPPLY.										OWNERSHIP OR CONTROL										REMARKS OF INSPECTING OFFICERS		
			Supplied from water-works	Supplied from river, khil or canal	Supplied from tanks or wells	Wholesome tanks	Unwholesome tanks	Total tanks	Wholesome wells	Unwholesome wells	Total wells	Total sources	Perennial	Intermittent	Government.					Municipal.						Private.	Wells
															Tanks.	Wells	Tanks not apart for drinking	Tanks not apart for washing clo. &c.	Wells not apart for drinking	Other wells	Tanks	Wells					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	4.	
PATNAHALLI.	A	4,835	.....	..	Janbati	9	9	12				12	3	9			1					11			Yes.	
	B		Patnakhali	4	12	16				16	4	12				2	1				13			"	
	C		Kalikapur	3	11	14				14	3	11				1					13			"	
	I	1,576	.....	..	Ward A	12	6	18				12	6	18												
	II	1,632	.....	..	Rayapur mahalla	12	6	18				12	6	18												
	III	945	.....	..	Dakshin Charita mahalla.	8	1	9				8	1	9												
	IV	103	.....	..	Ward A	2	3	5				2	3	5												
	V	221	.....	..	Kasirupatti mahalla	2	3	5				2	3	5												
COMITA	VI	1,157	.....	..	Ward B	9	15	23				9	15	23												
	VII	237	.....	..	Mimbharpur mahalla	9	15	23				9	15	23												
	VIII	696	.....	..	Govindpur I	15	17	32				15	17	32												
	IX	839	.....	..	Ditto II	11	15	26				11	15	26												
	X	865	.....	..	Ward C	13	2	15				13	2	15												
	XI	513	.....	..	Chattora mahalla, including jail	11	4	15				11	4	15												
	XII	420	.....	..	Kalajuri mahalla	5	9	14				5	9	14												
	XIII	531	.....	..	Besinapur mahalla	5	3	8				5	3	8												
	XIV	694	.....	..	Ward D	11	1	12				11	1	12												
	XV	643	.....	..	Rajganj mahalla	1	8	9				1	8	9												
XVI	116	.....	..	Ward D.	1	8	9				1	8	9													
XVII	Includ- ed after last Census.	.....	..	Gangohar mahalla	1	8	9				1	8	9													

[illegible]

APPENDIX M—continued.

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last census.	NAME OF WARD OR MAHALLA.			SOURCES AND CHARACTER OF UNFILTERED WATER-SUPPLY										OWNERSHIP OR CONTROL.										Is permanent supply adequate to population?	REMARKS OF INSPECTING OFFICER.
			Supplied from water-works.	Supplied from river, khali or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Potennial.	Intermittent.	Govern-ment.		Municipal.						Private.				
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, &c.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26		
BARR.	...	47,723	...	...	{ 1st Ward 2nd " 3rd " 4th "	1		1	44	30	67	84	84	1	1	1					6	1		75			
																										60	
																											87
																											33
...	I	4,240	...	...	Shahpore				14	9	14	14		1									14				
						Bishunpur			9	9	9	9														9	
						Baglungia			10	10	10	10															10
						Bhamburda and Nasirganj			15	15	15	15															15
...	II	9,854	...	...	Dusapote				5	5	5	5											5				
						Gajadpur Chak			6	6	6	6														6	
						Chak Ataulah			2	2	2	2														2	
						Khagri			1	1	1	1															1
...	III	2,284	...	...	Chak Janaidpur				3	3	3	3											3				
						Sekunderpur South			8	8	8	8															8
						Bibiganj			4	4	4	4															4
						Sultampur			12	12	12	12															12
...	IV	12,428	...	...	Manpura				15	15	15	15											15				
						Shuguna			10	10	10	10															10
						Robertpur			2	2	2	2															2
						Tara Chak			2	2	2	2															2
...	Total for District.	563,811	...	...	Total				105	19	124	124											124				
GAY.	...	80,383	...	...	...				54	9	63	63										54					
									33	33	33	33														33	
									43	43	43	43														43	
									132	133	133	133															132
...	...	...	...	...	...				81	85	84	84										84					
									30	34	34	33														34	
									11	11	11	12														11	
									35	38	38	38															35
...	...	...	...	...	...				44	50	45	45										45					
									78	80	79	79														78	
									2	2	2	2														2	
									2	2	2	2														2	
...	...	...	...	...	Total		21	21	509	37	546	539	8	1	20		5	2				13	530				

Area		Tari		Bugh		Pantar		Hunshi		Mahajan Toh, II		Mahadara		Mahajan Toh, I		Nawadab		Karmantola, European quarter		Chowk		Sivaganj		Sitaganj		Aborpur		Ahirpura		Duddhatoon		Total for the District.					
I		II		III		IV		V		VI		VII		VIII		IX		X		XI		XII		XIII		XIV		XV		XVI		XVII		XVIII		Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36		
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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36		
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		Year											
Sl. No.	Name of the place	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	Total	Average
		1	2	3	4	5	6	7	8	9	10		
1	Chauk	1	2	3	4	5	6	7	8	9	10	11	12
2	Manik Chowk	1	2	3	4	5	6	7	8	9	10	11	12
3	Chowdhry Mobarak	1	2	3	4	5	6	7	8	9	10	11	12
4	Ally	1	2	3	4	5	6	7	8	9	10	11	12
5	Kachimal	1	2	3	4	5	6	7	8	9	10	11	12
6	Machhal Road	1	2	3	4	5	6	7	8	9	10	11	12
7	Bharat Bari	1	2	3	4	5	6	7	8	9	10	11	12
8	Basant Khan	1	2	3	4	5	6	7	8	9	10	11	12
9	Panditha	1	2	3	4	5	6	7	8	9	10	11	12
10	Bam Bahadur	1	2	3	4	5	6	7	8	9	10	11	12
11	Chak Bara	1	2	3	4	5	6	7	8	9	10	11	12
12	Patwari	1	2	3	4	5	6	7	8	9	10	11	12
13	Chitwoli	1	2	3	4	5	6	7	8	9	10	11	12
14	Andarkilla	1	2	3	4	5	6	7	8	9	10	11	12
15	Tangail	1	2	3	4	5	6	7	8	9	10	11	12
16	Makendpur	1	2	3	4	5	6	7	8	9	10	11	12
17	Banchipati	1	2	3	4	5	6	7	8	9	10	11	12
18	Kagruat	1	2	3	4	5	6	7	8	9	10	11	12
19	Kachganj	1	2	3	4	5	6	7	8	9	10	11	12
20	Nahin	1	2	3	4	5	6	7	8	9	10	11	12
21	Muti Bazar	1	2	3	4	5	6	7	8	9	10	11	12
22	Waghabati	1	2	3	4	5	6	7	8	9	10	11	12
23	Hula Bazar	1	2	3	4	5	6	7	8	9	10	11	12
24	Talbar Pokhor	1	2	3	4	5	6	7	8	9	10	11	12
25	Noongola	1	2	3	4	5	6	7	8	9	10	11	12
26	Begman	1	2	3	4	5	6	7	8	9	10	11	12
27	Anwarpur	1	2	3	4	5	6	7	8	9	10	11	12
28	Bag Dulhun	1	2	3	4	5	6	7	8	9	10	11	12
29	Ibrahimganj	1	2	3	4	5	6	7	8	9	10	11	12
30	Dhanauti	1	2	3	4	5	6	7	8	9	10	11	12
31	Bag Mies	1	2	3	4	5	6	7	8	9	10	11	12
32	Bag Mazar Khurda	1	2	3	4	5	6	7	8	9	10	11	12
33	Hatibganj	1	2	3	4	5	6	7	8	9	10	11	12
34	Jarupur	1	2	3	4	5	6	7	8	9	10	11	12
35	Menapur	1	2	3	4	5	6	7	8	9	10	11	12
36	Syedpur Idris	1	2	3	4	5	6	7	8	9	10	11	12
37	Chowdhri Bazar	1	2	3	4	5	6	7	8	9	10	11	12
38	Total	1	2	3	4	5	6	7	8	9	10	11	12
39	Premganj	1	2	3	4	5	6	7	8	9	10	11	12
40	Khetritola	1	2	3	4	5	6	7	8	9	10	11	12
41	Lahuritola	1	2	3	4	5	6	7	8	9	10	11	12
42	Kauritola	1	2	3	4	5	6	7	8	9	10	11	12
43	Kheeda	1	2	3	4	5	6	7	8	9	10	11	12
44	Mandoli	1	2	3	4	5	6	7	8	9	10	11	12
45	Patwoli	1	2	3	4	5	6	7	8	9	10	11	12
46	Salabpur	1	2	3	4	5	6	7	8	9	10	11	12
47	Chimnapur	1	2	3	4	5	6	7	8	9	10	11	12
48	Agarapur	1	2	3	4	5	6	7	8	9	10	11	12
49	Do	1	2	3	4	5	6	7	8	9	10	11	12
50	Do	1	2	3	4	5	6	7	8	9	10	11	12
51	Do	1	2	3	4	5	6	7	8	9	10	11	12
52	Do	1	2	3	4	5	6	7	8	9	10	11	12
53	Do	1	2	3	4	5	6	7	8	9	10	11	12
54	Do	1	2	3	4	5	6	7	8	9	10	11	12
55	Polha	1	2	3	4	5	6	7	8	9	10	11	12
56	Repura	1	2	3	4	5	6	7	8	9	10	11	12
57	Sarai Singhia	1	2	3	4	5	6	7	8	9	10	11	12
58	Singhia Factory	1	2	3	4	5	6	7	8	9	10	11	12
59	Sheoharajan	1	2	3	4	5	6	7	8	9	10	11	12
60	Chak Suleh	1	2	3	4	5	6	7	8	9	10	11	12
61	Jahanabad	1	2	3	4	5	6	7	8	9	10	11	12
62	Ataulabpur	1	2	3	4	5	6	7	8	9	10	11	12
63	Total	1	2	3	4	5	6	7	8	9	10	11	12
64	Bhabdipur	1	2	3	4	5	6	7	8	9	10	11	12
65	Siamarhi	1	2	3	4	5	6	7	8	9	10	11	12
66	Kat Bazar	1	2	3	4	5	6	7	8	9	10	11	12
67	Chak	1	2	3	4	5	6	7	8	9	10	11	12
68	Mysaul	1	2	3	4	5	6	7	8	9	10	11	12
69	Total	1	2	3	4	5	6	7	8	9	10	11	12
70	Total for the district	1	2	3	4	5	6	7	8	9	10	11	12

APPENDIX M—continued.

[illegible]

Ward No.	I	II	III	IV	Total
Khasanohi Hat	7	..	..	..	7
Lane Bazar	2	2	2	2	8
Madhopara	2	2	2	2	8
Lane Bazar including Government school, hospital, &c.	4	4	4	4	16
Madhubani, including Civil Court, &c.	15	15	15	15	60
Alungauj	4	4	4	4	16
Jat Mahal	2	2	2	2	8
Narabag	1	1	1	1	4
Nazimabad	1	1	1	1	4
Chauday Chowk	2	2	2	2	8
Khoshibag	1	1	1	1	4
Chandray Chowk	1	1	1	1	4
Kamlapur	1	1	1	1	4
Smithbazar	1	1	1	1	4
Pir Mianki Deordhi	1	1	1	1	4
Mohuddipur	1	1	1	1	4
Rambag	1	1	1	1	4
Total	11	11	11	11	44
Part of the Kishanganj Ward.	1	1	1	1	4
Whole of the Kishanganj Ward.	1	1	1	1	4
Whole of the Bharnadanga Ward.	1	1	1	1	4
Domestic purposes from tanks and wells.	1	1	1	1	4
Makdampur	1	1	1	1	4
English Bazar	1	1	1	1	4
Furatuli	1	1	1	1	4
Falbari	1	1	1	1	4
Total	13	13	13	13	52
I	1	1	1	1	4
II	1	1	1	1	4
III	1	1	1	1	4
IV	1	1	1	1	4
Total	13	13	13	13	52
I	1	1	1	1	4
II	1	1	1	1	4
III	1	1	1	1	4
IV	1	1	1	1	4
Total	13	13	13	13	52
I	1	1	1	1	4
II	1	1	1	1	4
III	1	1	1	1	4
IV	1	1	1	1	4
Total	13	13	13	13	52

Wells used for drinking and culinary purposes

	Belonging to private party.	Belonging to Municipality	
I - Chandhratala	10	...	Water of these wells are used for culinary purposes.
II - Basar	5	1	ditto
III - Bagtola	...	...	ditto
IV - Nadatala	7	3	Of these two belonging to railway station and one to old Registry office
V - Sikalgartola	8	1	
VI - Pathanpura	2	...	
VII - Prasadpur	3	...	
VIII - Kasipura	6	...	
IX - Puratola	11	...	Of which four belonging to Rail way Company).

APPENDIX N.

Statement reviewing the financial position of Municipalities which were in debt to Government during 1899-1900

EXPENDITURE										RESULTS					REMARKS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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NAME OF MUNICIPALITY	I	II	III	IV	V	Total	Ordinary expenditure (b)	3		4	5	6	A	B		C	D	E																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
								Income under "Extraordinary and debt" loan receipts	Loan receipts					Income (a)	Income (a)					Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)	Income (a)

FORM No. I.

**STATEMENT SHOWING THE CONSTITUTION OF THE
MUNICIPALITIES IN BENGAL**

DURING

1899-1900.

PRESIDENT DIVISION.

PANDHAR DIVISION.		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1886.		Total		Act III (B C) of 1884 as amended up to 1st Novem-ber 1	
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Form I.—Statement showing the constitution of the Municipalities in Bengal during the year ending 31st March 1900—continued.

1	2	3	4	5	6										7	8	9	10
NAME OF DISTRICT.	Serial number of Municipality	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE										Number of meetings held	Number of motions carried at which no quorum was obtained	Average percentage of attendance at each meeting	REMARKS
					By office.		Nominated	Elected	Total	Officials	Non-officials		Europeans	Natives				
					a	b					c	d							e	f	g	h
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
RAJSHAHI DIVISION—concluded																		
Bangpur	76	Bangpur	Act III (B C) of 1884	14,216	.	6	12	18	2	16		18	14	4	33.5			
Bogra	77	Bogra	Ditto	6,606	"	6	10	15	2	13	1	14	17	3	35.46			
	78	Shérpur		2,955	4	8	12		12		12		12	20		49.3		
			Total	10,570		9	18	27	2	25	1	26	37	5	42.3			
Pabna	79	Pabna	Act III (B C) of 1884	16,466		6	12	18	4	14	1	17	16	1	35.7			
Suryaganj	80	Suryaganj	Total	23,189		6	12	18	2	16		18	15		33			
				39,674	12	24	36	6	30	1	31	1	38.3					
			Divisional Total	134,006		2	64	66	35	147		144	146	30	42.4			
DACCA DIVISION.																		
Dacca	81	Dacca	Act III (B C) of 1884, as amended up to date	82,321		5	14	21	5	16	4	17	17	1	64.4			
Narayanganj	82	Narayanganj	Total	17,715		4	8	12		12	3	9	15		65.0			
				100,086	2	9	22	33	5	28	7	26	32	1	61.7			
Nasirabad	83	Nasirabad	Act III (B C) of 1884, as amended up to date	11,555		1	6	12	4	14	1	17	20	3	39.7			
Muktaschha	84	Muktaschha		4,923	3	6	9	1	9	2	13	1	15	28	1	47.9		
Jamshpur	85	Jamshpur	Act III (B C) of 1884, as amended up to date	16,358		1	4	10	2	13	1	15	28	8	41.6			
Kishorganj	86	Kishorganj		10,744	4	8	12	1	13	1	14	1	15	45	18	25.3		
Razipur	87	Razipur	Total	13,983		1	4	10	1	14		14	12		53.8			
Netrokona	88	Netrokona		9,399	3	6	9	6	15	1	8		9	15	1	64.8		
Tangail	89	Tangail	Total	9,821		1	15	16	3	13		16	17	1	68.8			
	90			17,573	1	6	8	15	2	13		15	20		44.1			
				93,771		6	44	60	14	65	2	107	176	31	46.6			
Faridpur	91	Faridpur	Act III (B C) of 1884, as amended up to date	11,062		6	12	18	6	12		18	21	2	33.6			
Madaripur	92	Madaripur	Total	13,773		4	8	12	2	10		12	13		61.8			
				24,824	10	20	30	8	22		30	34	2	47.6				
Barisal	93	Barisal	Act III (B C) of 1884, as amended up to date	15,483		1	4	10	1	14	1	14	22	7	41			
Kalchiti	94	Kalchiti		1,675	9	9	9	1	6		9	1	9	16		35.5		
Jhalakati	95	Jhalakati	Total	2,855		9	9	9	1	8	2	9	17	3	44.0			
Propur	96	Propur		12,246	1	10	11	3	8	1	10	1	10	15		48.3		
Feniakhal	97	Feniakhal	Total	4,855		1	9	10	3	7		10	15		78.6			
				36,683	3	41	10	54	9	45	4	50	80	10	49.3			
			Divisional Total	265,304		10	104	118	36	190	13	213	322	44	52.06			

CHITTAGONG DIVISION															
Tippera	98 99 100	Comilla Bhambanbaria Chandpur	Act III (B.C.) of 1884 as amended	14,680 18,006 8,175	1 1 3	5 3 6	12 8 9	18 12 9	2 2 3	16 10 6	3 2 2	15 12 7	18 20 20	5 2 2	383 470 404
		Total		40,861	5	14	29	39	7	33	5	34	53	7	449
Noakhali	101	Noakhali	Act III (B.C.) of 1884 as amended	5,470	1	3	6	13	8	9		12	15		544
Chittagong	102 103	Chittagong Cox's Bazar	Ditto	24,069 4,317	1 3	5 10	12 4	14 13	4 4	14 9	4 1	14 12	21 10		251 613
		Total		28,416	4	15	12	31	8	23	5	26	31		581
		Divisional Total		74,759	10	32	40	82	19	64	10	72	98	7	524
PATNA DIVISION															
Patna	104 105 106 107	Patna Barh Bihar Dinapore	Act III (B.C.) of 1884 as amended	167,539 12,963 47,723 25,886	4 3 1	7 3 6	20 6 12	31 9 19	5 3 3	26 9 16	4 1 3	27 9 16	15 14 20	11 3 1	3247 26 5073 5315
		Total		253,311	6	28	16	71	8	63	7	64	78	11	416
Gaya	108 109 110	Gaya Tikari Daudnagar	Act III (B.C.) of 1884 as amended	50,383 11,741 9,931	1 3 2	8 9 11	16	25 12 15	3 6 3	23 16 10	5 2 1	20 19 12	13 15 15	1 1 1	492 535 44
		Total		101,975	6	28	16	40	12	38	8	42	43	3	495
Shahabad	111 112 113 114 115 116	Arrah Jasodpur Buxar Dumraon Rhabhus Samran	Act III (B.C.) of 1884 as amended	46,905 12,475 15,506 1,534 6,062 25,713		6 4 5 5 4 8	12 6 8 9 6 14	19 9 13 9 10 22	4 1 2 2 2 2	14 8 11 8 8 20	3 1 2 1 1 1	16 8 11 8 10 21	19 10 19 14 20 12	3 3 7 2 1 1	549 348 7888 373 723 586 4772
		Total		121,948		31	41	51	12	69	7	74	94	6	549
Baran	117 118 119	Chappa Kereiganj Siwan	Act III (B.C.) of 1884 as amended up to November 1886	57,352 13,473 14,635	1 1 1	6 3 8	12 6 6	19 12 10	3 1 3	16 11 7	4 1 2	15 11 8	19 16 12	5 1 1	506 66 568
		Total		85,600	3	12	20	41	7	34	7	34	47	6	579
Champanan	120 121	Motihari Bettiah	Act III (B.C.) of 1884 as amended	13,109 25,513	2 1	3 12	8	14 14	3 3	10 10	4 3	9 10	15 16	2 1	64 552
		Total		38,621	3	15	8	28	6	20	7	19	31	3	516
Muzaffarpur	122 123 124 125	Muzaffarpur Hajipur Lahoni Sitamarhi	Act III (B.C.) of 1884 as amended (1) Act IV of 1889	40,192 21,487 12,445 8,715	1 1 1	6 4 11 11	12 4 11 11	19 15 11 12	3 2 1 2	16 11 10 10		15 12 10 11	13 11 15 12		385 685 4606 5833
		Total		91,877	2	32	21	55	8	47		47	50	3	375
Darbhanga	126 127 128 129	Darbhanga Madhubani Kosi Sahadpur	Act III (B.C.) of 1884 as amended	73,561 1,132 1,852 8,241	9 2 2	5 16 7	14 10 24	22 16 6	8 3 2	14 13 7	4 2 3	14 15 16	11 21 10	1 5 5	554 473 409 535
		Total		110,213	5	32	24	61	14	47	10	51	34	7	487
		Divisions' Total		906,612	52	169	193	382	67	415	44	431	437	38	515

* Including Chairman.

† Including Chairman.

‡ Including Chairman.

GROTA KASPUK DIVISION

Hazaribagh	146	Act III (B O) of 1884	18,672	2	4	9	15	5	10	5	10	25	3	47.3
	146		10,783	2	9	5	16	4	12	1	15	11		53.4
		Total	27,455	4	13	14	31	9	22	6	26	36	3	50.3
Ranchi	147	Act III (B O) of 1884	20,303	2	4	10	16	3	13	5	11	10		55.6
Lohardaga	148		7,110	2	9	.	11	3	8	1	10	16		56.3
		Total	27,413	4	13	10	27	6	21	6	21	26		55.9
Palamu	149	Act III (B C) of 1884	5,195	4	6		10	4	6	1	9	13		55.3
		Total	5,195	4	6		10	4	6	1	9	13		55.3
Manbhum	150	Act III (B C) of 1884	12,128	2	5	12	19	4	15	5	14	9		45.0
	151		4,440	1	9		10	2	8	1	9	11	1	37.45
	152		3,963	1	9		10	2	8	1	9	8	4	75.0
		Total	20,531	3	23	12	39	7	31	6	32	28	5	59.4
Chalchasa	153	Act III (B C) of 1884	6,850	4	9		13	5	8	4	9	17		60.0
		Total	6,850	4	9		13	5	8	4	9	17		60.0
		Divisional Total	87,649	19	64	38	119	31	68	23	93	130	8	56.5
		GRAND TOTAL	2,730,509	83	944	1,164	2,191	329	1,922	243	1,949	2,515	243	47.05
		Grand Total for 1888-89	2,730,248	81	926	1,173	2,180	329	1,941	230	1,950	2,566	227	83

FORM No. II.

STATEMENT OF INCOME

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

DURING

1899-1900.

FORM No. II.—Statement showing the income of the Municipalities

1	2	3	4	5									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.									
				Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rate).	Other taxes (to be specified in detail, e.g. servants' tax, pilgrims' tax, &c., in as many columns as may be necessary)		Total
											Tax on persons according to their circumstances and property	Miscellaneous receipts, penalties.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
BURDWAN DIVISION				Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs	Rs
Burdwan	1	Burdwan	890	80,332	5,783	1,275	5,031	23,227	...	17,537	...	440	92,575
	2	Kalna	4,304	423	4,257	197	...	...	...	2,414	4,923	23	12,140
	3	Katwa	1,533	135	500	48	...	...	...	1,599	4,464	11	6,763
	4	Danihat	793	...	...	...	...	...	...	...	2,385	29	2,414
	5	Raniganj	2,750	9,861	1,071	430	...	...	...	2,072	...	8	14,082
	6	Asansol	1,008	8,631	775	534	...	...	...	3,178	...	92	13,180
		Total	11,768	58,408	12,948	2,394	5,031	23,227	...	26,800	11,772	572	1,41,140
Birbhum	7	Suri	1,273	1,077	800	85	...	...	...	3,240	4,371	5	9,587
Bankura	8	Bankura	2,104	1,230	648	20	...	...	...	2,147	6,348	257	10,668
	9	Vishnupur	1,404	168	654	45	...	...	...	4,054	...	...	4,921
	10	Sonamukhi	1,812	68	393	191	...	...	...	5,040	...	20	5,709
		Total	5,410	1,472	1,695	265	...	...	...	2,147	15,442	277	21,298
Midnapore	11	Midnapore	1,506	15,743	5,607	391	...	...	...	12,109	...	193	33,943
	12	Tamluk	2,229	174	391	17	120	...	...	1,580	3,368	25	5,641
	13	Ghatal	1,424	272	1,008	2	...	...	...	...	6,344	67	8,254
	14	Chandrakona	2,465	27	1,415	...	...	...	...	...	2,070	44	4,456
	15	Raniganj	517	32	450	...	...	...	...	...	2,206	10	2,757
	16	Kharaj	783	20	255	...	...	...	...	...	2,079	17	2,990
	17	Kharaj	2,617	2	615	...	...	...	...	...	3,270	32	3,078
		Total	11,304	16,279	10,292	410	120	...	...	13,659	20,276	397	61,440
Hooghly	18	Hooghly Chinsura	3,131	27,404	4,289	488	2,904	...	...	15,088	...	305	50,618
	19	Meerapore	3,017	20,430	1,207	907	4,400	...	...	14,504	...	658	48,175
	20	Uttarpara	2,133	7,174	1,028	432	1,000	...	...	2,945	...	90	12,639
	21	Baidyabati	3,017	27	5,543	1,083	300	...	...	4,093	7,233	70	18,239
	22	Bardhaman	4,465	6,819	1,040	472	...	...	...	4,055	1,780	16	14,188
	23	Kotrung	1,321	6	87	073	...	...	...	...	1,965	27	2,787
	24	Hansheria	377	36	314	157	...	...	...	...	3,801	38	4,340
	25	Arambagh	621	441	328	...	...	...	...	1,142	2,927	23	4,904
		Total	18,972	68,438	13,076	4,318	8,754	...	...	41,837	17,712	1,191	1,55,920
Howrah	26	Howrah	12,351	1,51,125	11,951	2,438	...	1,10,422	44,789	1,14,429	...	838	4,35,999
	27	Bally	955	11,454	561	828	1,023	...	...	5,090	...	117	19,073
		Total	13,306	1,62,579	12,512	3,266	1,023	1,10,422	44,789	1,19,519	...	955	4,55,065
		Divisional Total	62,123	3,08,247	51,977	10,632	14,934	1,33,640	44,780	2,07,211	60,593	3,387	8,44,359
PRESIDENCY DIVISION.													
24-Pargannas	28	Cossipore Chitpur	55,083	66,033	3,561	1,060	...	27,331	...	23,807	...	1,246	1,23,893
	29	Manicktala	1,543	28,043	6,151	1,392	...	4,191	...	15,807	...	803	55,477
	30	Baringore	4,204	22,375	1,077	908	1,138	...	...	17,361	...	106	43,773
	31	Kamarhati	...	3,887	236	62	...	...	...	5,508	...	46	7,739
	32	South Suburban	842	16,444	2,790	1,348	...	...	...	1,618	...	593	22,917
	33	Garden Reach	688	19,026	1,035	330	...	...	...	4,731	...	571	27,193
	34	Rajpur	2,509	45	1,394	80	...	...	...	1,945	4,821	147	7,942
	35	Bairampur	393	175	820	25	...	...	...	1,075	2,438	23	4,556
	36	Jainagar	784	60	732	116	...	...	...	1,078	3,898	25	5,903
	37	South Dum-Dum	2,303	390	983	319	...	...	...	2,062	4,955	34	8,755
	38	North Ditto	707	25	1,731	...	...	...	...	...	1,011	17	2,387
	39	South Barrackpore	2,616	2,543	693	105	...	...	...	4,740	7,137	159	15,637
	40	Tinaghar	613	7,203	347	191	...	...	...	7,085	...	55	14,921
	41	North Barrackpore	1,191	134	511	510	390	...	...	2,500	5,993	66	9,555
	42	Garia	421	27	50	148	...	...	...	3,007	2,438	...	5,712
	43	Barasat	301	361	5,317	98	...	...	...	946	3,325	283	10,855
	44	Nahata	371	2,486	1,238	1,027	1,712	...	...	7,220	9,054	323	22,878
	45	Bhatpara	...	134	353	...	204	...	...	1,991	3,669	66	6,032
	46	Gobardanga	60	120	240	37	...	...	...	...	2,299	4	2,700
	47	Kasurhat	1,352	270	1,121	55	...	...	...	...	4,022	47	5,545
	48	Baduria	30	...	913	...	...	...	...	...	4,452	143	5,506
	49	Taki	527	45	47	...	...	...	...	...	1,819	32	1,362
		Total	78,008	1,71,699	31,591	8,811	3,494	51,423	...	1,00,364	62,170	4,735	4,14,396

in Bengal during the year ending 31st March 1900.

6							7							15
REALISATIONS UNDER SPECIAL ACTS.							REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION							REMARKS
From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary).				Total.	Rents of lands, houses, serais, dak bungalows, &c.	Sale-proceeds of lands, and produce of lands, &c.	Conservancy receipts (other than taxes and rates)	Fees and revenue from Educational institutions.	Fees and revenue from Medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
509	382	32				1,013	3,849		1,433	5,374		2,224		
302		9				311	127							
220		6				226	160							
400		7				407	77	8	11					
396	90	24				510	143	76				80		
654	72	41				767						220		
2,571	544	109				3,224	4,346	84	1,434	5,278		2,474		
306	172					478	212		173			401		
180	22	12				214	11				116	1,307		
121		1				122	1,011	19	34		1			
240						240	25							
541	24	19				576	1,047	18	34		117	1,307		
863	320	27				1,200	471			13,323	1,306	320		
81		29				110	61	178	11		20	1,858		
125		4				129	172							
141		1				142		91						
117						117	1							
94						94								
30		2				32								
1,441	320	69				1,824	705	269	11	13,323	1,306	2,178		
522	409					931	100					206		
552	271					823	606	24	10		104	2,319		
11	198	12				161	24							
176	15	14				205	123	6				51		
150	41	2				193	48					25		
94		7				101								
102		1				103								
176		18				193	444							
1,782	874	54				2,710	1,345	30	10		104	2,001		
514	1,193	109	5,555			7,865	4,596	38	2,869			6,068		
131	1	6				138	388							
645	1,194	109	5,555			7,863	4,028	38	2,869			6,068		
7,296	3,126	348	5,555			16,316	12,577	431	4,531	18,001	1,507	15,029		
536	8	61	11,917	480		12,531	197		4,789					
355		21	1,228			2,084	249		2,479					
508	7	12				417	646	1				108		
29		12				41	17					94		
418	15	46				479								
205	11	10	247			475								
109	147	27				283	23	78						
98	69	3				170								
217		8				225	96							
223	5	1				229	63							
272	2	3				277								
787	169					956		30				25		
103	29					132	10					25		
868		3				365	29					176		
130						132	107	25				110		
227	270	5			1	502	22	143						
538		16				554	36	6	57					
90						90								
194						194								
180		11				201	55	22				30		
211		12				223								
43		17				60								
3,684	738	268	13,892	481	1	20,558	1,750	314	18,002			58		

* Grant fees
Water works, ...
Town Hall ...
Total 6,349

			7(a)							8									
			REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS, APART FROM TAXATION—consolid.							GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)									
1	2	3	Other fees (to be specified in detail in as many columns as may be necessary)		Fines under Municipal and other Acts	Interest or investments.			Total.	From Government.		From local funds.		From other sources			Total		
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	From burning ghats and burial grounds	Others		For General purposes	For Educational purposes.	For Medical purposes		For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.		For Educational purposes.	For Medical purposes.
			29	30		31	32	33		34	35	36	37	38	39	40		41	42	43	44	45
1	2	3	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BURDWAN DIVISION																			
Burdwan ..	1	Burdwan ..	24		1,167			628	14,590		460	1,589			100			2,940	
	2	Kalna ..	819	86	202				1,188										
	3	Katwa ..	502		182				834										
	4	Dainhat ..		16	7				103										
	5	Raniganj ..			610				865						100			408	
	6	Asansol ..			2nd				480									509	
		Total	1,845	52	2,427			628	18,068		460	1,589			1,000			408	
					203				1,070										
Birbhum ..	7	Suri ..			78				1,510						1,000			1,000	
					34				1,093						144		100	244	
					18				43						210		382	622	
Bankura ...	8	Bankura ..			128				2,046						1,941			482	
	9	Vishnupur ..																1,566	
	10	Sonamukhi ..																	
		Total	210	54	567		1,840	364	19,424		2,180	104		337	815		108	561	
					55				2,183									247	
					970				642										
Midnapore	11	Midnapore ..			88	52			141						180		27	185	
	12	Tamluk ..			54				54						60		125		
	13	Ghatal ..			166				166						180			180	
	14	Chandrakona ..																	
	15	Raniganj ..																	
	16	Kharai ..																	
		Total	210	54	1,306	52	1,840	364	21,607		2,180	104		337	1,235		108	960	
					383				704									463	
					434				3,630							403		463	
					120				1,53							100		2,081	
					215	150			651							23		23	
					275				348										
Hooghly ..	18	Hooghly Chinsura ..			77				77										
	19	Serampore ..			3				1,764										
	20	Uttarpara ..	1,761		91				535										
	21	Baidyabati ..																	
	22	Bhadrawar ..																	
	23	Kotrung ..																	
	24	Hansbaria ..																	
	25	Arambagh ..																	
		Total		6,340	8,236	113			26,209	30,000						527		30,527	
					495				821										
					8,731	113			20,990	30,000						527		30,527	
Howrah ..	26	Howrah ..	3,516	6,633	14,552	321	1,840	992	80,242	30,000	2,646	1,898		337	4,519	1,673	108	5,445	
	27	Bally ..																	
		Total																	
		Divisional Total																	
PRESIDENCY DIVISION																			
24 Parganas	28	Coastpore Chitpur ..	552	480	1,160				7,118	7,0								700	
	29	Manicktala ..	25	525	102				3,955	50								400	
	30	Barrugore ..			350				1,230									10	
	31	Kanarpatti ..			15				127										
	32	South Suburban ..			1,189				2,062										
	33	Garden Reach ..			156				10,050										
	34	Rajpur ..			170				270										
	35	Barrugore ..	40		163				203						144			144	
	36	Baruipur ..	97		98				219			100			120		26	146	
	37	Jainagar ..			111				163						300		60	590	
	38	South Dum-Dum ..			64				54										
	39	North ditto ..	331		117				512										
	40	South Barrackpore ..	66		171				273										
	41	Tilagar ..	50	48	62				305							2,000		2,000	
	42	North Barrackpore ..			369				611										
	43	Gurulla ..			45			35	345									302	
	44	Barrugore ..		7	124				228							120			
	45	Naihati ..			6				6										
	46	Bhatpara ..			55				87										
	47	Goberdanga ..			120				233										
	48	Hasurhat ..			28				28										
	49	Baduria ..	1,161	1,010	4,577			36	27,522	750		100	52		984	8,621		86	
	50	Taki ..																	
			Total																

1266

in Bengal during the year ending 31st March 1900.

9			10								11	12	13	14	15
MISCELLANEOUS.			EXTRAORDINARY AND DEBT.								Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	REMARKS
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans	Realisations of sinking fund for repayment of loans	Advances.	Deposits.	Total.							
46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
115	5,171	5,171	..	..	..	..	8,561	4,568	13,124	1,30,421	1,29,811	2 10 11	3 12 0		
	51	168	..	..	..	..	1,479	279	1,758	18,669	18,963	1 4 7	1 10 4		
	50	50	..	..	..	..	50	55	105	7,978	9,511	1 0 1	1 3 0		
	127	127	..	..	..	..	387	135	522	5,873	4,468	0 7 6	0 11 1		
	97	97	..	..	..	..	424	105	529	16,572	19,322	1 0 4	1 3 8		
46	86	133	..	..	..	50	83	183	266	14,690	16,809	1 1 11	1 4 0		
161	5,682	5,743				50	10,901	5,220	16,171	1,87,803	1,99,571	1 11 9	2 4 11		
							200	288	488	11,638	12,905	1 4 8	1 8 10		
	809	809				50	755	554	1,309	15,090	17,254	0 9 1	0 12 10		
	132	132					300	50	350	6,828	8,268	0 4 3	0 6 0		
	53	53					395	61	456	7,123	8,935	0 6 9	0 8 4		
..	494	494				50	1,450	605	2,055	29,045	34,455	0 6 9	0 9 2		
..	184	184					490	543	1,033	58,838	60,444	1 0 10	1 13 2		
..	141	141					650	57	707	5,030	11,959	0 13 7	1 5 10		
..	205	205					125	60	185	10,554	10,554	0 9 5	0 10 5		
..	106	106					..	39	39	5,893	7,761	0 6 3	0 7 5		
..	39	39					..	19	19	3,208	3,785	0 4 5	0 5 2		
..	30	30					..	19	19	2,757	3,490	0 6 8	0 7 8		
..	75	75					..	20	20	4,261	6,778	0 6 3	0 8 9		
1	760	781					1,265	731	1,996	92,677	1,04,071	0 10 11	1 0 5		
7	613	613				25	583	637	1,223	54,553	57,088	1 8 5	1 10 8		
	819	819					1,016	930	1,946	55,443	62,303	1 5 5	1 0 0		
	185	185					983	4	1,011	14,182	16,315	1 15 1	2 2 11		
	331	331					1,883	454	2,337	21,283	24,260	0 10 10	1 2 6		
	131	131					605	403	1,008	16,348	20,823	1 7 6	1 11 2		
	119	119					1,176	332	1,508	3,034	4,376	0 8 0	0 9 5		
	42	42					..	9	9	7,806	8,183	0 10 2	1 2 4		
	99	99					..	9	9	7,311	7,332	0 9 4	0 13 10		
7	2,342	2,349				35	5,547	2,828	8,375	1,92,883	2,01,654	1 4 1	1 7 9		
3,322	3,150	6,472	50,000				13,693	6,646	20,339	5,78,804	5,91,315	3 11 9	4 15 5		
1,517	109	1,626					1,796	101	1,897	21,655	24,510	1 2 3	1 6 6		
4,839	3,259	8,098	50,000				15,389	0,747	72,136	6,02,419	6,15,725	3 0 7	4 8 3		
5,008	12,457	17,465	50,000			125	35,052	16,479	1,01,636	11,06,458	11,68,581	1 11 9	2 4 4		
100	3,710	3,816	..			200	81	679	910	1,42,803	2,04,986	3 15 0	4 11 9		
3,618	1,701	5,319	..				1,776	755	2,531	67,580	69,103	1 15 6	2 6 4		
282	1,023	1,645	..				500	819	1,319	49,506	53,710	1 14 4	2 8 4		
285	2,507	2,792	..				4,080	650	4,730	11,518	11,518	0 11 0	1 0 4		
..	795	795	..				480	55	535	31,376	32,218	0 9 9	0 18 0		
..	160	160	..				480	55	535	44,531	45,130	0 15 6	1 0 6		
..	73	127	..				..	..	..	8,796	11,365	0 11 8	0 18 9		
..	34	246	..				..	..	..	5,321	5,614	1 1 2	1 4 4		
..	172	172	..				..	..	..	7,005	7,789	0 11 5	0 18 7		
..	96	96	..				..	..	..	9,389	11,768	0 13 8	0 13 7		
..	71	200	..				..	..	..	4,018	4,786	0 10 1	0 12 0		
105	25	130	..				190	81	271	17,532	20,149	0 12 8	0 15 3		
6	153	159	..				1,500	36	1,536	18,981	19,494	2 7 9	3 2 7		
..	410	410	..				239	193	432	11,170	12,367	0 10 1	0 11 5		
..	410	410	..				429	67	496	7,461	7,842	1 0 10	1 5 4		
..	218	260	..				..	..	..	2,581	14,616	1 5 0	1 12 5		
..	278	378	..				174	3,863	4,137	28,675	29,340	1 2 9	1 7 0		
..	41	41	..				675	375	1,050	7,494	7,494	0 9 1	0 10 9		
..	30	30	..				..	..	..	353	3,322	0 8 5	0 7 10		
..	30	30	..				..	..	..	225	8,205	0 8 10	0 6 8		
..	95	95	..				..	..	..	33	6,065	0 6 10	0 7 6		
..	5	5	..				..	..	..	17	2,043	0 6 3	0 6 7		
5,077	11,718	16,796	2,500			300	10,954	5,093	21,847	5,11,671	5,89,679	1 4 1	1 8 10		

* Court fees
Water works
Town Hall

Rs.
1,068
4,968
991
Total
6,349

FORM No. II.—Statement showing the Income of the Municipalities

1	2	3	4	5										
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	By balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.										
				Tax on houses and lands	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries)	Water-rate	Lighting rate.	Conservancy (including scavenging and latrine rates)	Other taxes (to be specified in detail, e.g., servants tax, pilgrim tax, &c., in as many columns as may be necessary)		Total.	
											Tax on persons according to their circumstances and property	Miscellaneous receipts, penalties		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
PRESIDENCY DIVISION—concluded														
Nadia	50	Krishnagar	...	33,870	15,733	2,129	352	...	...	9,142	...	392	28,748
	51	Santipur	...	5,710	14,602	2,419	542	...	...	...	...	397	18,510
	52	Ranaghat	...	2,347	5,240	591	259	...	...	3,526	...	121	9,748
	53	Nadia	...	770	12	111	109	...	...	...	5,389	85	5,620
	54	Kushitee	...	147	537	1,298	210	...	...	2,209	2,402	194	7,190
	55	Kumarkhali	...	408	102	202	...	...	...	1,943	3,107	115	6,529
	56	Meherpur	...	722	332	108	50	...	...	...	1,975	5	2,470
	57	Birnagar	...	1,707	9	186	...	...	...	...	2,471	41	2,707
	58	Chakdaha	...	330	129	679	18	...	...	...	2,525	5	3,166
		Total		40,140	36,905	8,723	1,840	...	...	10,820	18,099	1,241	63,688
Murshidabad	59	Reharpore	...	126	3,012	1,413	427	1,079	7,971	10,466	16,624	504	41,486	
	60	Murshidabad	...	3,630	1,194	1,520	142	1,821	...	...	6,712	107	11,586
	61	Azimganj	...	3,037	198	1,996	195	1,287	...	...	8,121	62	11,850
	62	Jangipur	...	1,082	419	121	49	3,719	...	1,921	2,842	76	9,889	
	63	Kandi	...	2,131	437	486	00	...	...	1,262	4,964	69	7,218
		Total		10,306	5,260	5,486	673	7,906	7,971	13,039	30,090	907	82,036	
Jessore	64	Jessore	...	47	10,091	2,321	80	...	...	4,651	...	21	17,167
	65	Kotechandpur	...	1,100	23	1,911	...	354	...	635	2,658	54	5,535	
	66	Maheshpur	...	277	40	148	21	26	...	1,011	...	...	2,145
		Total		1,424	10,167	4,390	101	379	...	5,186	4,569	75	24,847	
Khulna	67	Khulna	...	5,729	3,400	109	321	...	...	3,872	3,317	127	11,236
	68	Batkhira	...	1,187	216	300	...	...	...	...	2,804	190	3,600
	69	Dulhata	...	841	...	...	...	54	...	...	1,733	23	1,810
		Total		7,257	3,706	415	321	54	...	3,872	7,044	340	16,582	
Divisional Total.				1,43,145	2,27,987	50,595	11,940	11,633	39,393	1,39,781	1,32,778	7,298	6,21,611	
RAJSHAHI DIVISION.														
Rajshahi	70	Rampur Boalia	...	4,188	1,996	5,374	93	1,620	...	5,327	11,045	86	25,541	
	71	Nator	...	2,111	222	2,023	...	...	...	2,976	4,970	30	10,726
		Total		6,299	2,218	8,008	93	1,620	...	8,303	15,915	116	36,267	
Dinajpur	72	Dinajpur	...	3,058	2,629	3,944	...	1,626	...	5,362	10,195	283	23,068	
Jalpaiguri	73	Jalpaiguri	...	6,805	3,549	608	408	...	...	5,158	6,597	18	10,421
Darjeeling	74	Darjeeling	...	5,787	45,627	1,186	808	...	17,118	15,469	20,860	...	1,01,180	
	75	Kurseong	...	608	0,607	...	252	...	...	2,243	...	37	9,102
		Total		6,425	46,234	1,186	1,055	...	17,118	15,469	23,103	37	1,10,282	
Rangpur	76	Rangpur	...	1,204	319	2,673	105	...	...	6,360	7,778	144	18,279
Pogra	77	Pogra	...	170	635	808	...	540	...	3,485	4,867	87	10,002	
	78	Shirpur	...	706	26	693	...	...	...	1,927	2,790	4	5,440
		Total		945	661	1,501	...	540	...	5,422	7,657	91	15,442	
Pabna	79	Pabna	...	1,384	2,940	1,806	804	1,708	...	4,716	6,922	215	18,007	
	80	Sujanpur	...	1,039	393	664	...	351	...	3,217	8,733	5	12,363	
		Total		2,423	3,333	1,870	304	2,054	...	7,933	15,655	220	31,370	
Divisional Total				27,189	65,143	20,782	3,058	5,739	17,118	15,469	61,656	63,198	879	2,52,000
DACCA DIVISION.														
Dacca	81	Dacca	...	18,480	74,284	5,682	2,440	11,760	...	26,860	...	127	1,21,178	
	82	Narayanganj	...	20,780	30,443	...	525	71	...	12,744	...	70	50,156	
		Total		39,265	1,04,727	5,682	2,965	11,831	...	39,604	...	207	1,21,234	

in Bengal during the year ending 31st March 1900—continued.

6						7								15
* REALIZATIONS UNDER SPECIAL ACTS.						REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION								REMARKS
From pounds	From hackney carriages	From other sources (to be specified in detail in as many columns as may be necessary)				Total.	Rents of lands, houses, serais, dak bungalows, &c	Sale-proceeds of lands and produce of lands, &c	Conservancy receipts (other than taxes and rates)	Fees and revenue from Educational institutions	Fees and revenue from Medical institutions	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	
		Vaccination fees	Jute warehouse fees.	Petroleum fees.	Fees on musical processions									
15	10	17	18	19	20	21	22	23	24	25	26	27	28	30
Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs.	
788 524 192 514 199 120 477 212 249	980 120 20 ..	13 19 20 7 2 ..			..	1,191 676 241 541 191 120 477 212 249	2,547 181 68 207 24 14 51 25 1	.. 3 148 43	23 71 .. .. .. .. .. .. ..	.. 6,172 .. .. .. .. .. .. ..	.. .. .. .. 12 .. .. .. ..	.. .. .. .. 30 .. .. .. ..	.. .. .. .. .. .. .. .. ..
3,253	538	61				3,882	3,070	328	04	6,172	12	80		
613 1,129 1,096 524 300	373	37 11 8 6 1				1,059 1,140 1,104 530 301	1,117 35 44 18 ..	60 44 48	856 .. .. .. ..	.. .. .. .. ..	.. .. .. 50 .. .. .. ..	.. .. .. .. 713 15 .. .. ..	.. .. .. .. .. .. .. .. ..
3,092	373	63				4,128	1,170	152	861	..	50	728		
1,040 200 211	176 4 ..	29 11 ..				1,245 221 211	199 105 46	13 .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..
1,457	180	40				1,677	410	13	..	..	..	..	..
341 807 157	.. .. ..	13 12 13			..	804 979 170	670 131 20	112 20 2	1	27 .. ..	.. .. ..	75 .. ..	..
905	..	38				943	801	143	1	27	..	75	..	
15,021	1,823	470	13,392	481	1	31,188	7,901	948	19,048	6,199	71	1,416		
1,342 454	701 ..	.. 0	.. ..	78 ..	..	2,211 467	93	1 2	209 ..	.. ..	11 10	12	..	
1,800	701	9		78		2,678	93	3	209	..	21	12	..	
912	..	17		604	..	1,533	29	144	172	812	2	68	..	
762	..	25		..	..	767	34	..	..	..	..	15	..	
98 37	..	4	..	..	..	102 37	40,487	1,836	545 147	.. ..	600 617	7,863	..	
135	..	4	..	..	..	135	40,487	1,836	692	..	1,277	7,864	..	
501	192	..	..	..	..	783	681	71	..	..	..	..	..
338 645	..	0 5	..	..	..	367 650	..	12 6	2	1,351 129	439	..	..
983	..	14	..	..	..	997	..	18	2	1,480	439	..	..
751 234	.. ..	.. ..	..	200	..	751 434	106	52	10	.. ..	.. ..	549	..	
985	..	..	..	200	..	1,185	106	52	10	..	..	549	..	
6,168	983	69	..	882	..	8,102	41,530	2,124	1,145	2,292	1,730	8,508	..	
807 437	990 ..	100 0	..	..	..	1,909 446	3,050 551	32 214	2,125 186	.. ..	.. ..	135 1,446	..	
1,244	996	109	..	..	..	2,349	4,101	246	2,311	..	..	1,593	..	

his amount has been excluded from Appendix L as it represents cost of diet paid from the Magistrate's contingencies on account of patients admitted into the charitable Dispensary in police cases for treatment.

his amount has been excluded from Appendix L as it represents cost of diet paid from the Magistrate's contingencies on account of patients admitted into the charitable dispensary in police cases for treatment.

FORM No. II.—Statement showing the Income of the Municipalities

1	2	3	4	7(a)							8									
				REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION— <i>concid.</i>							GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)									
				Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Total.	From Government.			From local funds.			From other sources.			Total.
				From buildings and burial-grounds.	Others.		For General purposes.	For Educational purposes.	For Medical purposes.		For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	
1	2	3	4	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRESIDENCY DIVISION—concluded																				
Nadia	50	Krishnagar	..	33	..	61	508	..	..	3,078	..	..	..	..	..	600	..	100	700	..
	51	Santipur	..	..	..	98	408	..	..	6,946	..	..	..	..	..	..	..	100	600	..
	52	Ranachhat	..	..	..	15	52	..	..	364	500	..	..	..	..	..	..	..	..	..
	53	Nadia	..	..	..	95	54	..	..	276	..	..	1,000	..	..	300	284	307	1,981	..
	54	Kushtea	..	..	..	..	117	..	..	308	..	..	..	..	..	120	..	288	432	..
	55	Kumarkhali	..	..	..	..	57	..	..	71	..	..	..	..	..	120	..	..	120	..
	56	Meherpur	..	..	..	..	17	..	..	80	..	..	..	..	..	120	5	178	303	..
	57	Burnagar	..	..	..	..	48	..	..	71	..	..	..	..	..	..	..	..	..	..
	58	Chukdaha	..	..	..	..	34	..	..	117	..	..	..	..	..	90	..	..	90	..
		Total	..	4	..	267	1,340	..	..	11,511	500	..	1,024	..	..	1,360	569	200	1,063	4,726
Murshidabad	59	Berhampore	..	..	..	..	321	..	1,571	4,143	..	..	..	..	..	650	..	418	1,069	..
	60	Murshidabad	..	..	..	..	190	..	134	1,116	..	..	..	..	..	120	3,600	1,548	6,148	..
	61	Arinaganj	..	..	..	..	198	..	55	361	..	..	..	..	..	650	..	..	180	..
	62	Jamshpur	..	..	..	..	49	..	..	54	..	..	..	..	..	..	..	..	660	..
	63	Kandi	..	..	..	..	..	..	1,760	5,631	..	..	..	..	..	1,420	9,630	1,966	7,016	..
Jessore	64	Jessore	..	..	..	..	182	..	63	709	..	..	197*	..	..	1,610	..	983	2,790	..
	65	Kotechandpur	..	..	..	..	43	..	..	220	..	..	..	..	..	60	..	..	60	..
	66	Maheshpur	..	..	..	..	80	..	..	76	..	..	..	..	..	300	..	..	300	..
		Total	..	..	..	..	264	..	..	1,005	..	..	197	..	..	1,900	..	983	3,140	..
Khulna	67	Khulna	..	..	..	..	182	..	63	1,097	1,000	..	4,000	..	..	1,024	..	9,433	15,457	..
	68	Satkhira	..	..	..	..	48	..	..	271	..	..	..	..	..	240	..	..	240	..
	69	Deblata	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..
		Total	..	..	..	..	200	..	..	1,310	1,000	..	4,000	..	..	1,264	..	9,433	15,697	..
		Divisional Total..	1	..	..	..	1,733	1,277	7,205	..	1,981	47,079	2,280	5,321	52	6,018	12,840	200	13,531	41,142
RAJSHAHI DIVISION																				
Rajshahi	70	Rampur Boalia	..	..	..	..	83	..	..	402	..	..	..	..	..	360	..	1,666	2,068	..
	71	Nator	..	..	..	..	107	..	..	448	..	..	..	..	..	..	..	1,200	1,200	..
		Total	..	..	..	..	369	..	..	850	..	..	..	..	..	900	..	2,866	3,268	..
Dinajpur	72	Dinajpur	..	..	..	..	153	..	70	1,460	..	..	..	..	..	500	..	140	640	..
Jaipalguri	73	Jaipalguri	..	..	..	..	312	..	..	361	..	..	65	..	..	180	..	887	1,192	..
Darjeeling	74	Darjeeling	..	..	..	..	932	..	..	52,324	31,634	..	1,340	..	..	..	..	330	32,974	..
	75	Kurseong	..	..	..	..	395	..	..	1,159	..	..	..	..	..	..	..	..	330	..
		Total	..	..	..	..	1,327	..	..	53,483	31,634	..	1,340	..	..	..	..	330	33,304	..
Rangpur	76	Rangpur	..	..	..	..	43	..	489	1,184	5,000	..	42	950	..	1,300	..	768	7,920	..
Fogra	77	Bogra	..	..	..	..	16	..	87	1,973	..	..	..	..	..	635	..	..	635	..
	78	Sherpur	..	..	..	..	42	..	..	177	..	..	..	..	..	..	..	..	..	..
		Total	..	..	..	..	108	..	87	2,150	..	..	..	..	..	635	..	..	635	..
Pabna	79	Pabna	..	..	..	..	7	..	..	251	..	..	81	..	..	300	..	202	643	..
	80	Binajganj	..	..	..	..	9	..	..	849	..	..	..	..	..	200	..	808	1,008	..
		Total	..	..	..	..	16	..	..	1,100	..	..	81	..	..	500	..	1,070	1,651	..
		Divisional Total	..	..	..	..	83	32	2,679	646	60,678	36,634	188	2,290	3,275	..	6,090	..	48,447	..
Dacca DIVISION.																				
Dacca	81	Dacca	..	..	..	..	2,673	9,048	2,174	910	..	6,176	36,523	..	34	250	..	140	284	..
	82	Narayanganj	..	..	..	..	48	..	..	2,180	..	..	..	..	..	..	..	..	140	..
		Total	..	..	..	..	2,079	9,091	2,762	910	..	6,176	20,803	..	34	250	..	140	424	..

in Bengal during the year ending 31st March 1900—continued.

9			10							11	12	13	14	15
MISCELLANEOUS.			EXTRAORDINARY AND DEBT.							Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 2) per head of population	Incidence of income (column 11) per head of population	
Receives on account of services rendered to private individuals	Other items	Total.	Sale proceeds of Government securities and withdrawals from Savings Bank	Loans.	Realisations of sinking fund for repayment of loans.	Advances.		Deposits	Total.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A P	Rs. A P	REMARKS
455	455					516	1,102	1,618	85,325	69,185	1 2 0	1 6 0		
300	300					3,484	110	3,594	30,787	36,407	0 9 9	1 0 2		
97	207					299	109	408	11,200	12,037	1 2 4	1 5 2		
141	141					40	73	113	9,039	9,818	0 6 9	0 10 10		
831	841					40	580	620	8,375	8,522	1 7 5	1 11 4		
133	119					..	130	130	7,321	7,730	0 14 4	1 3 0		
73	73					..	735	808	3,593	4,315	0 6 9	0 9 10		
78	78					..	735	808	3,855	5,023	0 12 7	1 2 0		
						..	735	808	3,732	4,003	0 5 10	0 6 11		
110	2,108	2,218				110	5,611	1,771	7,492	1,13,317	1,59,487	0 12 7	1 1 0	
160	777	937				2	3,118	3,120	51,807	51,938	1 12 6	2 3 7		
408	412					400	1,077	1,077	20,479	24,499	0 9 11	1 1 8		
356	350		10			110	923	1,033	15,096	16,109	0 11 1	0 14 1		
130	130					25	1,173	1,283	12,839	13,281	1 0 0	1 4 9		
483	483					25	1,108	6,291	7,434	1,06,868	1 19,174	1 0 5	1 5 9	
113	540	663				155	172	327	22,737	22,784	2 1 0	2 11 9		
127	127					483	54	537	5,480	7,580	0 9 3	0 10 10		
58	58					638	389	1,027	32,574	33,998	0 7 8	0 12 0		
113	705	818				638	389	1,027	32,574	33,998	1 1 10	1 7 4		
301	301					303	329	632	29,057	34,796	1 4 8	3 5 7		
18	18					50	83	133	4,597	5,784	0 6 9	0 8 7		
42	70					353	476	829	2,106	2,607	0 5 5	0 6 5		
28	261	289				353	476	829	35,820	43,077	0 11 9	1 9 4		
5,462	17,109	22,601	10	2,500		435	18,664	17,020	89,639	8,02,250	9,45,385	1 1 9	1 6 11	
1,090	570	1,660				4,762	730	4,702	38,562	40,720	1 2 11	1 3 10		
313	313					5,438		5,438	13,800	15,001	1 2 8	1 8 2		
1,090	903	1,993				5,438		5,438	50,452	56,721	1 2 11	1 10 4		
553	1,590	2,132				150	562	692	30,414	33,472	1 15 4	2 7 10		
3	344	347				88	109	107	19,245	26,110	1 11 1	1 15 9		
6,413	680	7,043		73,000		30	20,530	3,700	97,209	2,90,842	7 2 4	20 8 11		
89	8	97				30	20,530	3,700	10,725	11,303	2 9 4	3 0 8		
6,502	688	7,140		73,000		30	20,530	3,700	97,209	2,90,842	7 2 4	20 8 11		
203	460	669	172	10,000		150	1,868	645	12,835	41,800	43 004	1 4 8	2 15 0	
72	72					67	89	140	13,075	13,254	1 8 2	1 15 7		
215	217					278	273	5,757	6,757	7,023	1 5 11	1 11 3		
2	287	289				67	362	419	19,842	20,777	1 7 4	1 15 0		
1,071	1,071					1,585	551	2,136	22,801	24,215	1 1 4	1 0 2		
174	174					903	194	1,107	17,025	18,004	0 9 2	0 11 8		
1,245	1,245					100	2,448	747	3,315	30,846	42,309	0 12 7	1 0 1	
8,338	5,482	13,815	172	83,000		280	30,808	6,125	1,20,185	5,03,106	5,30,385	1 13 11	3 11 9	
3,832	864	4,696				180	11,219	4,898	16,901	1,30,715	1,98,801	1 9 5	2 9 0	
426	864	1,290				180	11,219	4,898	1,426	66,436	77,106	2 13 3	3 2 11	
4,268	864	5,122				180	12,308	5,179	17,727	9,96,751	2,75,998	1 13 0	2 5 10	

* This amount has been excluded from Appendix L as it represents cost of diet paid from the Magistrate's contingencies on account of patients admitted into the charitable dispensary in police cases for treatment.

* This amount has been excluded from Appendix L as it represents cost of diet paid from the Magistrate's contingencies on account of patients admitted into the charitable dispensary in police cases for treatment.

Form No. II.—Statement showing the Income of the Municipalities in the

1	2	3	4	5									
NAME OF DISTRICT	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year	MUNICIPAL RATES AND TAXES									
				Tax on houses and lands	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries)	Water rate	Lighting-rate.	Conservancy (including scavenging and latrine rates)	Other taxes (to be specified in detail, e.g. servants' tax, pigskin tax, &c., in as many columns as may be necessary)		Total.
											Tax on persons according to their circumstances and property.	Miscellaneous receipts, penalties	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
DACCA DIVISION—concluded				Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs	Rs	Rs	Rs
Mymensingh	83	Nasirabad	5,546	2,387	1,316	1,150	.	7,801	..	7,642	8,481	92	28,869
	84	Muktatgacha	1,124	11	298	103	.	.	.	1,850	4,403	14	6,678
	85	Jamalpur	480	208	350	...	.	.	.	2,853	5,129	157	8,697
	86	Sherpur	90	84	738	74	.	.	..	1,872	4,055	55	7,428
	87	Kishoreganj	983	245	132	95	.	.	.	1,040	4,110	49	5,911
	88	Bazitpur	412	33	21	...	.	.	.	.	2,308	10	2,378
	89	Netrakona	1,020	244	25	77	.	.	.	811	4,705	57	5,500
	90	Taugail	1,073	859	09	12	758	.	.	1,555	3,791	77	6,021
		Total	11,643	3,521	2,949	1,511	758	7,801	.	17,123	37,011	517	72,001
Faridpur	91	Faridpur	32	1,643	120	86	83	...	.	4,779	5,217	27	11,054
	92	Madaripur	980	225	..	751	1,435	...	.	2,300	4,406	107	8,314
		Total	1,012	1,867	120	837	1,518	.	.	7,100	9,623	134	21,268
Buckergunge	93	Barisal	6,413	2,712	854	117	1,460	...	.	10,398	10,060	05	23,145
	94	Nalhati	101	45	..	15	29	...	.	.	1,397	..	1,470
	95	Jhalakati	781	24	6	107	300	...	.	1,830	3,685	32	5,893
	96	Protopur	414	118	...	...	...	...	.	1,600	4,193	57	6,007
	97	Patuakhali	143	323	..	180	...	...	.	.	2,703	03	3,271
		Total	7,852	3,224	860	239	1,009	.	.	13,786	21,940	247	41,795
DIVISIONAL TOTAL				59,362	1,15,369	9,111	5,853	16,076	7,561	93,071	63,474	1,105	3,16,480
CHITTAGONG DIVISION													
Tippera	98	Comilla	7,140	1,783	1,390	123	1,075	.	..	5,447	8,163	20	18,000
	99	Bahmanbaria	524	213	24	...	108	...	.	.	5,461	2	5,803
	100	Chandpur	1,411	194	..	...	3,415	...	.	.	3,597	11	7,207
		Total	9,075	2,179	1,414	123	5,108	.	.	5,447	17,221	33	31,610
Nonkhali	101	Nonkhali	2,910	820	898	280	...	...	.	4,947	3,318	4	10,207
Chittagong	102	Chittagong	2,581	16,334	3,323	905	4,915	...	.	10,405	...	243	26,125
	103	Cox's Bazar	1,339	404	..	...	1,290	...	.	.	1,502	..	3,106
		Total	4,080	16,738	3,323	905	6,176	.	.	10,405	1,502	243	30,201
Divisional Total				16,083	19,737	5,635	1,308	11,308	..	20,709	22,041	280	81,168
PATNA DIVISION.													
Patna	104	Patna	18,608	76,678	12,658	5,686	10,607	...	..	21,275	...	336	1,33,270
	105	Barh	2,157	...	...	...	...	...	.	.	...	100	5,793
	106	Bihar	2,263	270	1,153	771	...	...	.	3,087	5,623	163	17,664
	107	Dinapore	4,623	9,134	2,707	230	...	...	.	.	12,231	34	12,105
		Total	27,741	86,082	16,517	6,687	16,607	.	.	24,862	17,854	633	1,68,792
Gaya	108	Gaya	22,900	45,154	8,955	915	...	...	...	...	...	680	55,687
	109	Tikari	1,803	5,081	524	134	...	...	...	...	...	139	5,878
	110	Daudnagar	2,361	300	328	294	1,068	...	.	.	2,393	35	4,327
		Total	27,125	50,444	9,807	1,346	1,008	.	.	...	2,393	834	65,892
Shahabad	111	Arrah	1,810	2,469	4,223	600	...	9,961	..	1,117	16,273	41	24,634
	112	Jagadispur	1,409	36	829	...	...	...	..	...	3,760	16	4,631
	113	Buxar	2,274	204	406	211	...	...	..	780	6,617	53	8,190
	114	Dumraon	359	75	538	218	...	...	..	...	6,845	4	7,689
	115	Bhabhua	211	153	138	123	...	...	..	...	1,923	20	2,350
	116	Sasaram	342	327	370	83	...	...	..	...	0,885	140	7,745
		Total	6,405	3,204	6,404	1,288	...	9,961	...	1,900	42,136	274	68,313

in Bengal during the year ending 31st March 1900—continued.

6						7										18
REALIZATIONS UNDER SPECIAL ACTS.						REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION										REMARKS
From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary)				Total	Rents of lands, houses, serais, ddk bungalows, &c	Sale-proceeds of lands and produce of lands, &c	Conservancy receipts (other than taxes and rates)	Fees and revenue from educational institutions	Fees and revenue from medical institutions	Fees and revenue from markets and slaughter-houses	Fees and revenue from tramways.			
		Vaccination fees (Act V of 1880)	Jute warehouse fees.	Petroleum fees.	Fees on musical processions.											
16	16	17	18	19	20	21	22	23	24	25	26	27	28	29		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	P		
1,393	220	15	..	..	..	1,023	181	..	184	..	..	..	..	0
270	..	4	..	..	..	274	..	..	..	..	..	..	..	1
531	..	8	..	..	..	534	59	28	..	..	..	..	..	2
940	..	4	..	..	..	944	..	5	..	..	..	..	..	3
415	..	22	..	..	..	437	165	7	..	..	..	..	..	4
197	..	80	..	..	..	277	..	..	..	..	..	..	..	5
392	..	12	..	..	..	404	..	6	..	..	..	..	..	6
513	..	27	..	..	..	540	..	..	..	..	..	..	..	7
4,640	225	167	..	..	..	5,032	414	46	102	..	..	..	..	8
242	58	16	1	..	..	317	16	28	..	..	..	25	..	9
184	..	16	..	..	..	200	..	..	..	..	..	748	..	10
426	58	32	1	..	..	517	16	28	..	..	..	773	..	11
805	..	17	..	..	..	322	534	..	16	..	..	..	..	12
23	..	..	..	..	..	23	..	..	..	..	..	..	..	13
98	..	..	..	..	..	98	..	34	..	..	..	..	..	14
59	..	..	..	..	..	59	..	..	..	..	..	..	..	15
55	..	10	..	..	..	74	..	..	..	..	..	..	..	16
540	..	36	..	..	..	576	534	34	16	..	..	..	..	17
6,550	1,279	344	1	..	..	8,474	5,065	354	2,519	..	..	2,306	..	18
506	..	34	..	..	..	630	5	1	..	..	..	48	..	19
390	..	13	..	..	..	412	134	8	7	..	..	..	..	20
995	..	47	..	..	..	1,042	139	16	..	..	..	48	..	21
205	..	12	..	..	..	217	13	..	..	..	..	47	..	22
1,204	352	19	..	..	..	1,575	1,127	..	..	5,937	..	2,239	..	23
830	..	..	..	..	..	330	..	..	..	..	..	..	..	24
1,534	353	19	..	..	..	1,905	1,127	..	..	..	..	2,239	..	25
2,734	352	78	..	..	..	3,164	1,279	16	..	5,937	..	2,334	..	26
875	600	124	..	2,017	..	3,185	1,259	952	5	..	116	1,160	2,500	27		
225	..	3	..	..	..	228	144	..	9	..	..	..	..	28
508	..	102	..	..	..	610	979	121	..	..	..	277	..	29
39	..	8	..	..	..	42	..	..	..	..	..	..	..	30
1,147	609	232	..	2,017	..	4,065	1,782	1,073	14	..	116	1,437	2,500	31		
1,272	405	96	..	..	..	1,773	810	510	..	..	253	5,807	..	32
118	..	11	..	..	..	120	..	..	2	..	..	..	..	33
397	..	6	..	..	..	328	..	35	12	..	..	..	..	34
1,087	405	113	..	..	..	2,230	821	645	14	12	253	5,394	..	35
353	89	11	..	..	..	453	562	..	23	..	..	2,926	..	36
127	..	7	..	..	..	225	..	..	..	..	..	..	..	37
111	..	7	..	..	..	126	54	..	24	..	..	..	..	38
306	..	9	..	..	..	315	..	..	2	..	..	..	..	39
414	..	2	..	..	..	416	43	18	25	..	..	18	..	40
631	..	..	..	..	..	631	223	..	61	..	..	4,777	..	41
1,872	57	36	..	..	61	2,065	884	12	138	..	..	7,721	..	42

FORM No. II.—Statement showing the Income of the Municipalities

1	2	3	4	5										
NAME OF DISTRICT.	Serial number of Municipality	Name of Municipality.	By balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES										
				Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades (including fees under section 261 of Act III (B.O.) of 1884)	Tolls (on goods and ferries)	Water-rate	Lighting-rate.	Conservancy (including scavenging and latrine rates)	Other taxes (to be specified in detail, e.g., servants' tax, pilgrim tax, &c., in as many columns as may be necessary).		Total.	
											Tax on persons according to their circumstances and property	Miscellaneous penalties		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
PATNA DIVISION—concluded.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Saran ...	117	Chapra	1 137	21,516	3,518	692	960	..	..	..	..	185	28,851
	118	Revelganj	3,074	3,545	1,296	79	2,867	..	..	..	..	18	7,599
	119	Siwan	4,658	495	766	313	..	..	..	..	6,468	15	8,047
		Total	8,929	27,556	5,600	1,084	3,617	..	..	..	6,468	183	44,497
Champanan ..	120	Motibari	1,997	7,147	954	337	..	..	..	..	..	84	8,472
	121	Bettiah	3,180	798	1,175	283	..	..	..	..	10,818	88	13,267
		Total	7,177	7,945	2,129	720	..	..	..	..	10,818	117	21,739
Muzaffarpur ..	122	Muzaffarpur	4,906	28 027	3,195	167	10,074	..	..	11,060	..	194	55 117
	123	Hajipur	1,032	7 679	817	207	..	..	..	..	..	103	8,906
	124	Laijanj	990	3,805	431	155	..	..	..	..	..	83	4,594
	125	Sitamarhi	2,289	405	321	152	..	..	..	..	5,428	83	6,389
		Total	8,507	40,573	4,764	681	10,974	..	..	11,060	5,428	463	74,846
Darbhanga ..	126	Darbhanga	21,328	10,745	6,407	1,061	..	..	..	3,306	21,115	1,440	43,027
	127	Madhubani	5,785	317	1,142	241	..	..	..	..	5,102	45	6,931
	128	Kosera-	148	46	625	..	..	..	..	..	2,824	18	3,415
	129	Samastipur	3,121	450	955	..	..	..	..	..	4,788	78	6,941
		Total	29,263	11,525	9,082	1,302	..	..	..	2,206	33,910	1,581	69,615
Divisional Total				1,15,146	2,27,532	54,393	13,028	32,326	9,961	..	40,494	1,19,006	4,104	5,00,584
BHAGALPUR DIVISION														
Monghyr ..	130	Monghyr	1,5017	21,460	3,577	984	15,950	..	..	9,225	..	102	51,338
	131	Jamulpur	1,707	12,278	761	169	..	..	..	4,374	..	25	17,607
		Total	10,784	33,738	4,338	1,103	15,950	..	..	13,599	..	217	68,945
Bhagalpur ...	132	Bhagalpur	5,874	30,676	3,009	880	13,027	18,988	..	10,921	..	250	83,411	
	133	Oolgong	1,876	127	1,145	250	..	..	..	..	3,035	17	4,575
		Total	7,750	30,803	4,154	1,130	13,027	18,988	..	10,921	3,035	267	87,986	
Furnee ...	134	Furnee	3,649	12,603	2,560	111	..	..	..	4,307	..	120	19,609
	135	Kishanganj	365	247	568	190	..	..	..	..	3,354	116	4,875
		Total	4,214	12,749	3,127	301	..	..	..	4,307	3,354	236	23,984
Malda ...	136	English Bazar	1,946	774	1,042	4	625	..	..	4,350	5 630	47	12,373
	137	Old Malda	2,294	30	..	..	..	..	..	..	2,110	3	2,143
		Total	4,240	804	1,042	4	625	..	..	4,350	7,640	50	14,515
Sonthal Parganas	138	Deoghur	3,930	91	457	71	..	..	..	3,078	3,547	29	6,275
	139	Sahibganj	590	6,074	1,099	693	..	..	..	2,498	..	11	10,574
		Total	4,720	6,067	1,556	763	..	..	..	4,076	3,547	40	17,169
Divisional Total				37,708	64,761	19,988	3,301	30,603	18,986	..	37,753	17,476	810	2,12,579
ORISSA DIVISION														
Cuttack ...	140	Cuttack	4,617	1,379	4,074	849	9,110	..	..	9,434	14,860	13	29,769
	141	Jajpur	775	150	163	..	..	..	..	..	4,781	34	5,078
	142	Kondrapara	4,051	236	595	158	387	..	..	..	4,869	56	6,321
		Total	5,843	1,816	4,832	1,007	9,397	..	..	9,434	24,450	103	51,068
Balasore ...	143	Balasore	1,201	1,254	1,845	283	..	..	..	1,963	8,092	308	14,358
Puri ...	144	Puri	1,133	12,040	1,798	98	..	..	..	9,213	2,156	669	26,169
Divisional Total				8,177	15,110	8,475	1,383	9,397	..	20,639	35,298	1,213	91,505	

Bengal during the year ending 31st March 1900—continued.

6							7							10
REALIZATION UNDER SPECIAL ACTS.							REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS, APART FROM TAXATION							
From pounds	From hackney carriages	From other sources (to be specified in as many columns as may be necessary)				Total	Rents of lands, houses, sarais, dāt bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates)	Fees and revenue from Educational institutions.	Fees and revenue from Medical institutions.	Fees and revenue from markets and slaughter-houses	Fees and revenue from tramways	
15	16	Vaccination fees (Act V of 1890)	Jute warehouse fees.	Petroleum fees.	Fees on musical processions	21	22	23	24	25	26	27	28	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
833	54	47				434		15	33	403		1,273		
127		3				130	57	5	12					
113		14				127	86		30			712	170	
503	54	64				631	143	20	74	403		712	1,443	
273		4				276	55	298					3,630	
514		7				521							168	
780		11				797	55	298					3,858	
368	302	77				767	541			155			635	
149		31				179	449	68	2					
82		35				117		2					84	
336		18				354							245	
954	302	101				1,417	990	70	2	155			964	
723	44	80				847	49	3	23				519	
189		40				229	113	3	17				3,810	
148		31				100							120	
168						168				321				
1,238	44	141				1,413	102	0	40	321			4,740	
8,227	1,571	768			2,030	12,009	4,837	2,024	282	951	1,081		25,496	2,600
1,083	316	107				1,505	37	2,350	52				1,475	
415		18				430		9	8	39			179	
1,498	316	122				1,935	37	2,359	60	39			1,652	
1,250	292	16			83	2,414	78	823	1		1,293		166	
823		8			824	651	34	8	130					
1,773	292	24			92	2,945	113	831	131		1,293		166	
1,041		17				1,058					608		612	
1,498						1,498					13			
2,559		17				2,556					521		612	
600		11				611	256	84			80		1,860	
305						305								
905		11				916	256	54			80		1,800	
340		17				257					829			
450		7				457			10				2,095	
690		24				714			10		829		2,095	
7,405	607	108			33	8,060	406	2,244	201	80	2,723		6,885	
1,121	307	23				1,001	438			61			585	
320						320		9						
330		31				361	83	88			1		110	
1,871	757	54				2,682	521	97		61	1		695	
1,023						1,023	179	102					208	
695						695	3,523		152				808	
2,559	367	54				4,000	4,028	199	152	61	1		1,709	

The actual balance at the end of 1898-99 was Rs 3,179-3-3, but in Form III of 1898-99, it was shown as Rs 3,179 after omitting fractions. The balance as been shown as Rs 3,180 in this form, so that the correct figures may be exhibited.

FORM No. II.—Statement showing the income of the Municipalities

1	2	3	4	5									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year	MUNICIPAL RATES AND TAXES.									
				Tax on houses and lands	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rates)	Other taxes (to be specified in detail, e.g., servants' tax, pilgrim tax, &c., in as many columns as may be necessary).		Total.
											Tax on persons according to their circumstances and property	Miscellaneous receipts, penalties	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
CHOTA NAGPUR DIVISION.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hasaribagh ...	145	Hasaribagh	168	538	725	96				1,058	4,545	136	7,102
	146	Chatra	32	117	235	45					4,318	47	4,763
		Total	200	649	960	141				1,058	8,873	183	11,864
Ranchi ...	147	Ranchi	7,513	1,642	1,133	133				8,016	8,899	889	20,623
	148	Lohardaga	660	124	87						2,408	49	2,965
		Total	8,172	1,766	1,220	133				8,016	11,344	908	23,587
Palamau ...	149	Daltonganj	3,128	805	182	80				1,634	2,581	68	5,361
Manbhum ...	150	Purella	90	1,938	468	227				7,425	8,512	575	18,945
	151	Jhaisa	1,179	65		123					2,269	71	2,468
	152	Raghunathpur	1,015	149		231				813	1,468	14	2,102
		Total	2,275	2,150	468	571				7,738	11,926	660	23,513
Singhbhum ...	153	Chaibasa	1,160	609	2,071					1,110	2,212	67	7,068
		Divisional Total...	14,935	5,980	4,901	926				19,556	27,835	1,886	71,083
		GRAND TOTAL	4,84,148	10,67,068	9,25,687	50,421	1,31,275	2,26,910	60,288	6,41,510	5,66,699	20,932	29,21,438
Grand Total for 1890-99			4,00,961	10,51,230	2,09,129	48,855	1,49,066	2,00,614	54,353	5,72,283	5,51,196	23,819	28,60,545

Report during the year ending 31st March 1900—concluded.

6						7							
REALIZATIONS UNDER SPECIAL ACTS.						REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION							
From pounds.	From hackney carriages	From other sources, (to be specified in detail in as many columns as may be necessary)				Total	Rents of lands, houses, shops, &c	Sale-proceeds of lands and produce of lands, &c	Conservancy receipts (other than taxes and rates)	Fees and revenues from educational institutions	Fees and revenues from medical institutions	Fees and revenues from markets and slaughter-houses	Fees and revenues from tramways
15	16	17	18	19	20	21	22	23	24	25	26	27	28
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
500 380	..	..	..	..	..	500 380	1,364	50 15	5	..	..	1,503 387	..
880	..	..	..	..	..	880	1,364	74	5	..	..	1,889	..
479 258	..	54 9	..	..	..	533 267	945 353	..	46 87	..	..	2,925	..
737	..	65	..	..	..	802	1,378	..	135	..	..	2,795	..
925	..	10	..	..	..	935	..	2	..	..	..	480	..
443 258 286	55	2	..	..	..	510 258 286	1,404 308 69	..	..	..	110	4,130 239 274	..
1,027	55	2	..	..	..	1,084	1,931	..	..	..	110	4,633	..
174	..	8	..	..	..	182	724	..	30	..	..	23	..
2,445	55	80	..	..	..	2,575	5,297	76	160	..	110	9,050	..
60,733	10,163	2,408	16,846	3,425	898	86,565	82,019	9,419	22,026	24,080	7,223	71,195	2,500
63,258	9,901	2,322	19,740	1,154	3,008	89,383	78,683	16,223	22,284	31,715	7,591	75,432	2,500

REMARKS.

60

FORM No. III.

STATEMENT OF EXPENDITURE

*** OF**

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

DURING

1899-1900.

FORM No. III.—Statement showing the Expenditure of the Municipalities

1	2	3	4							5								
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES							PUBLIC SAFETY.					Water-supply		Drainage.	
			General administration—(a) Office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
PRESIDENCY DIVISION—concluded.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	80	Krishnagar	2,039	2,073	...	...	...	...	4,102	...	1,385	...	13	1,383	...	229	1,339	44
	81	Santipur	2,116	1,997	...	498	1	...	4,613	...	1,899	...	...	1,899	...	254	1,604	...
	82	Ranaghat	...	512	...	...	...	...	1,761	...	311	...	...	311	25	1,450	98	360
	83	Nadia	...	530	...	...	...	...	940	...	379	...	40	416	...	117	...	100
	84	Kushitea	...	544	...	...	...	...	1,100	...	316	...	6	322	...	...	184	131
	85	Kumarkhali	...	426	...	...	...	...	901	...	174	...	...	174	...	115	...	46
	86	Meherpur	...	344	...	...	101	...	684	...	183	...	...	183	...	237	...	...
	87	Birnagar	...	324	...	...	...	...	552	...	...	...	...	...	...	556	...	...
	88	Chakdaha	...	408	...	...	118	...	884	...	80	...	...	80	...	222	103	80
		Total	7,378	6,792	...	787	9	...	14,936	...	4,823	...	64	4,887	25	3,029	1,076	2,185
Murshidabad	89	Berhampore	...	2,180	...	...	...	...	4,098	36	2,167	...	15	2,318	...	6,688	...	5,641
	90	Murshidabad	...	754	...	15	40	...	1,528	...	671	...	...	681	...	...	...	108
	91	Asimganj	...	824	...	...	...	...	1,527	...	864	...	...	864	...	107	...	3,479
	92	Jangipur	...	603	...	...	...	...	1,247	...	400	...	10	413	...	118	150	333
	93	Kandi	...	1,130	...	...	...	...	1,505	...	...	...	...	...	...	35	...	420
		Total	5,590	4,188	...	29	40	...	9,908	51	3,903	...	26	3,929	628	6,952	160	9,979
Jessore	94	Jessore	...	1,010	...	...	...	10	1,911	...	794	...	26	820	305	90	917	393
	95	Kotechandpur	...	548	...	...	...	1	989	...	433	...	11	444	...	33	138	65
	96	Maheshpur	...	371	...	...	...	...	673	...	387	...	4	391	...	...	33	47
		Total	1,829	1,528	...	...	11	...	3,543	...	1,614	...	41	1,655	307	123	1,088	505
Khulna	97	Khulna	...	1,066	...	...	...	...	1,809	...	553	...	20	588	...	898	...	824
	98	Sutkhura	...	409	...	...	...	...	779	...	53	...	1	84	...	779	...	354
	99	Deblata	...	297	...	...	...	1	428	...	...	...	...	...	...	10	96	98
		Total	1,763	1,297	...	...	1	...	3,030	...	601	...	21	622	...	1,627	96	1,276
Divisional Total.			42,736	39,410	...	29	1,635	873	84,183	14,125	39,073	...	222	54,079	6,923	59,931	8,070	23,608
RAJSHAHI DIVISION.																		
Rajshahi	70	Rampur Boalia	...	1,023	...	...	...	...	3,880	...	1,255	...	38	1,293	1,311	86	766	250
	71	Nator	...	801	...	...	...	...	1,604	...	511	...	11	522	...	328	...	174
		Total	2,424	2,687	...	...	...	2	5,053	...	1,766	...	49	1,815	1,311	468	700	424
Dinajpur	72	Dinajpur	...	1,769	...	...	...	...	2,691	6	1,335	...	7	1,598	...	210	229	616
		Total	1,769	1,769	...	...	...	...	2,691	6	1,335	...	7	1,598	...	210	229	616
Jalpaiguri	73	Jalpaiguri	...	1,171	...	...	...	...	1,822	...	800	...	...	800	210	60	...	...
		Total	1,171	1,171	...	...	...	...	1,822	...	800	...	...	800	210	60	...	...
Darjeeling	74	Darjeeling	...	14,585	...	...	...	...	22,344	124	35,026	...	13	35,160	3,449	21,807	1,301	2,153
	75	Kurseong	...	635	...	...	...	...	1,965	...	535	...	...	535	...	419	...	80
		Total	15,220	6,098	...	...	...	...	23,507	124	35,561	...	13	35,697	3,449	22,226	1,301	2,233
Banspur	76	Banspur	...	1,037	...	...	...	...	2,644	8	1,710	...	...	1,718	254	5	25	2,496
		Total	1,037	1,037	...	...	...	...	2,644	8	1,710	...	...	1,718	254	5	25	2,496
Bogra	77	Bogra	...	800	...	...	...	...	1,537	...	555	...	9	560	...	5	...	245
	78	Sherpur	...	602	...	...	...	...	1,104	...	587	...	...	580	...	75	...	186
		Total	1,402	1,149	...	...	...	...	2,641	...	1,142	...	11	1,158	...	80	...	431
Fahna	79	Fahna	...	973	...	...	...	...	2,301	17	1,040	...	80	1,111	757	388	...	644
	80	Sirajganj	...	711	...	...	...	...	1,678	...	1,344	...	16	1,360	247	103	379	...
		Total	1,689	2,186	...	...	...	...	3,979	17	2,384	...	96	2,480	1,004	965	379	344
Divisional Total.			22,443	14,983	...	4	884	793	48,297	160	44,866	...	46	45,179	6,828	24,004	2,323	7,335
DACCA DIVISION.																		
Dacca	81	Dacca	...	6,913	...	...	...	...	11,360	...	6,521	...	300	118	6,889	...	19,108	2,785
	82	Narayanganj	...	2,249	...	...	...	...	2,497	...	2,803	...	60	15	2,878	...	2,349	...
		Total	9,162	7,146	...	...	...	...	13,857	...	9,324	...	360	133	9,817	...	20,097	4,596

in Bengal during the year 1899-1900—continued.

6												13
PUBLIC HEALTH AND CONVENIENCE												REMARKS.
Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination	Markets and slaughter-houses.	Pounds	Dak bungalows and serais.	Arboriculture public gardens and experimental cultivation.	Public works				Total.	
20	21	22	23	24	25	26	27	28	29	30	31	57
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
15,123	4,744	90		6	..	1,298	551	113	7,482	38	31,069	
4,133	1,568	97		45		79	563	479	5,040		12,753	
4,202	896	48		274		72	366	29	1,182	11	8,782	
1,315	2,460	56					474		1,100		5,798	
2,819	1,072	30		3		16	194	563	1,450		6,449	
4,364	576	35		11		13	107	1	1,555		4,748	
203	1,626	25				181		15	118		2,528	
344	585	40				98			110		2,196	
906	616	38						24	1,025		2,499	
29,810	14,015	465		311		1,767	2,275	1,221	19,692	49	76,862	
16,055	7,457	144		11		347	550		5,389		42,302	
6,008	4,224	120	147	9			540	326	2,931		16,108	
3,111	1,073	120		3		10	913	501	2,118	61	14,046	
2,951	2,337	119		10			240	13	3,058	35	8,962	
1,610	900	60					169	91	1,970		5,264	
29,795	16,893	583	147	33		357	1,812	991	15,963	96	84,009	
4,140	6,115	120		56		67	608	303	3,740		10,961	
1,633	1,492	61					173		338		3,813	
378	611	30						16	471		1,588	
6,220	8,016	211		56		67	781	319	4,569		22,262	
4,824	16,089	100		51		234	300	100	1,542	7	24,981	
488	739	40		17				25	1,216	16	5,673	
136	42	36						150	904		1,470	
5,448	16,890	175		70		234	360	275	3,861	22	30,124	
2,28,601	80,845	5,002	646	1,084		3,632	17,522	10,420	1,10,694	809	5,52,662	
7,083	5,580	157	28	660		77	586	970	6,230	28	24,037	
3,162	336	49					343		3,080		9,617	
10,236	7,916	206	224	669		77	941	970	9,316	29	33,554	
9,940	4,617	59	14	5		215	568	—198	2,338		18,175	
7,852	2,407	75				6	180		1,824	5	13,119	
40,578	4,970	378	932	84		2,879	8,827	3,169	89,808	256	1,30,005	
4,050	1,984	87		60				109			6,838	
44,628	6,958	465	932	118		2,879	8,827	3,358	90,204	256	1,36,838	
9,905	5,146	112		20		279	360	1,071	3,455	81	22,940	
4,637	1,122	62		6			480	5	1,003		8,136	
3,244	907	50				30	131	243	244		4,139	
7,085	2,389	112		6		30	621	253	1,347		12,275	
5,307	3,171	148	72	2		81	403		2,640		14,806	
4,643	2,781	95		6			458		1,906		10,507	
10,850	5,452	243	72	8		81	919		4,566		26,404	
1,00,195	35,825	1,241	1,248	828		8,567	12,416	5,514	62,114	370	2,03,30	
44,338	17,390	852	78	7		178	4,985		15,247	180	1,10,052	
20,398	3,340	173	8,089	506	79	97	582	28	15,457	35	47,737	
66,726	30,739	1,006	8,167	518	78	275	5,347	28	80,704	163	1,18,789	

(a) Includes a payment of Rs 1,527 in repayment of the amount withdrawn by the Municipality from the water-works Maintenance Fund. This amount is not shown in the Accountant-General's books.

REVENUE DEPARTMENT.

AGRICULTURE.

CALCUTTA, THE 18TH DECEMBER 1916

RESOLUTION—No 10087 Agri

READ—

The Report on the Working of Co-operative Societies in Bengal for the year ending the 30th June 1916

THE report is an interesting record of the steady progress made during the year by the co-operative movement in Bengal. The character of the year was by no means uniformly favourable, considerable damage being caused by floods to the jute and winter rice crops in many of the districts of Eastern Bengal. In Bankura district, where famine prevailed, the co-operative movement has not as yet made any progress. The occasion did not therefore afford an opportunity for testing the ability of co-operation in Bengal to withstand famine conditions. In Tippera district, where there are 3 central banks and 228 agricultural societies, the low price obtained for jute in 1914-15 had brought about a want of ready money among the labouring and cultivating classes, and high floods in June, July and August 1915 destroyed the crops on the ground and, with them, the visible security on which loans might have been raised. The local money-lenders were alarmed, and owing to non-realization of their advances of the previous year, were themselves short of money. These conditions induced widespread distress in an area in which the soil is very fertile and in which there was at no time a shortness of food supplies. It is in this district that the Governor in Council looks for evidence of the capacity of the co-operative movement to meet those adverse conditions which form a real test of its strength. It is true that the operations of the societies in the district affected a very limited number of the people concerned, and that the restoration of credit was due in a large measure to the loans issued by Government under the Agriculturists' Loans Act, but the assistance rendered by co-operative societies was in itself substantial and affords clear proof of the benefits which the members of societies derived from the improvement of their credit by combination. At the beginning of the year under review the overdue loans of members of the agricultural societies amounted, on account of the low price of jute in 1914-15 to Rs 91,000. The central banks were able, however, to raise Rs 1,37,000 in 1915-16 in loans and deposits from individuals, as compared with Rs 97,000 so raised in 1914-15, and in spite of the unfavourable conditions prevailing they were ready to give loans to their affiliated societies and to suspend repayments where this was necessary. At the end of the year the loans overdue from members amounted to Rs 1,03,000. The confidence of the public and the benefit of the members in a time of stress have been demonstrated. Whether this confidence was deserved and whether the benefit will be received again in similar conditions depends on the ability of the societies to recover their dues now that better times have come, and the Governor in Council awaits with much interest the results of the current year on which depends the firm establishment of co-operation in this district.

2 During the year the number of societies of all kinds in Bengal rose from 1,992 to 2,243, the number of members from 107,116 to 121,833, and the working capital from Rs 1,09,51,050 to Rs 1,24,48,573. These figures show a decrease in the rate of progress as measured by numbers compared

with that of the past four years. An agricultural year of somewhat unfavourable character following on the year in which the outbreak of the war had bad effects on the cultivators of jute was not a period in which rapid extension was desirable, and the Registrar was well advised in confining his attention mainly to the improvement of existing societies. With the improved conditions now prevailing the Governor in Council hopes that it will be found possible to devote more attention to the seven districts mentioned in the report in which little progress has yet been made. In Howrah, Rajshahi, Jalpaiguri and Malda there are signs of progress the development of which will be watched with interest. In Bankura the restoration of normal conditions by a bumper crop following on a period of famine affords an opportunity for making a beginning and the efforts of the Weavers' Relief Committee in that district have given an example of the benefits which result from combined action. The backwardness of Hooghly is peculiar in view of the comparative advance of this district in the development of the panchayat system, and it is hoped that voluntary organizers will be forthcoming. There is no area in the Presidency in which the benefits of co-operation are likely to give better results than in the Chittagong Hill Tracts. The country is backward and the people are improvident in a marked degree. At present adverse agricultural conditions make the time unfavourable for a campaign in co-operation, but the Governor in Council can see no prospect of any lasting improvement in the people of this area except by the development of habits of thrift, and he desires that, as soon as conditions permit, an earnest endeavour shall be made to extend the co-operative movement.

3 The scheme for the inauguration of a provincial bank in this Presidency was again considered during the year in the light of the remarks made by the Committee on Co-operation, but it was decided to keep it in abeyance for the present. Though it is satisfactory to note that the difficulties which were found in financing central banks in the earlier stages of the movement have disappeared, and that the majority of them have no difficulty in raising sufficient capital locally, the need for a provincial bank remains, and the subject will be taken up again when financial conditions improve.

4 Two new central banks were established during the year, but as one of the old ones was excluded from the category, the net addition to this class was only one, the total number being now 39. The working capital of these banks rose from Rs 40,88,000 to Rs 46,00,000, the deposits from Rs 33,69,000 to Rs 37,61,000, and the reserve funds from Rs 75,072 to Rs 1,11,901. During the year under review the percentage of collections on loans outstanding at the end of the year *plus* loans given out during the year was 15.33 compared with 6.2 in the previous year, and the amount of interest collected was Rs 4,27,331 against Rs 2,63,777 of the previous year. The collections show a decided improvement and are satisfactory in view of the abnormal conditions of the year. The resources of the central banks have been sufficient and their dealings during the year have been satisfactory, though they are reported to have erred sometimes on the side of over-caution. The proportion of the paid-up share capital and reserve fund to the total liabilities of the central banks has increased from 13 per cent in 1914-15 to 19 per cent in 1915-16. In this respect there has been an improvement in the position of the Pabna Central Bank, whose proportion has risen from 4.7 to 9.2 per cent.

5 The net addition to agricultural societies during the year was 210, and the combined working capital of these societies rose from Rs 52,74,969 to Rs 56,93,521, and the deposits by members increased by Rs 16,000. The amount of loans issued to members was Rs 16,86,000 as against Rs 15,73,000 in the previous year, and Rs. 14,11,991 was recovered as against Rs 7,73,900. The percentage of overdue loans at the end of the year was 26 as against 28 per cent. at the end of the previous year. The amount of overdue loans is still excessive, but there has been an appreciable improvement, and the good harvests which are now being reaped should result in a substantial reduction of this percentage. The Registrar reports that an advance has been made in the education of the people in the principles of true co-operation.

and in the removal of defects. He has still to fight hard against defects which are difficult to eradicate, such as the tendency on the part of the members of committees to appropriate the bulk of the loans. The Governor in Council trusts that the Registrar will not relax his efforts to remove these evils. The account of the Khelar Irrigation Society in Midnapore district is of much interest in the possibilities which it suggests of combined action by cultivators for the irrigation and the drainage of their fields. The problems involved are frequently such as admit of no solution except by co-operation of an advanced type, and the Governor in Council will watch with keen interest the progress of this society and of others which attempt to perform similar functions.

6. The number of non-agricultural societies increased from 91 to 125, the notable advance being in the societies of weavers which rose from 5 to 17. The members of weaving societies being generally illiterate have difficulty in selling their produce in the best markets, and arrangements for sales are receiving the attention of the department. The Dacca Co-operative Dairy Society was originally a production society, it now collects milk from the owners of cattle and distributes it, and though its position as a dairy society has not yet been fully established, it is doing better than it did in its original form. The Lakhikol Sugar Manufacturing Society made a profit of Rs 1,000. The Fishermen's Societies are still in the experimental stage. one of the principal objects in view is the lease of fisheries to societies of fishermen instead of to middlemen, and when this has been arranged the societies are confronted with the difficulty of disposing of the catch otherwise than through the middleman who used to absorb all the profits.

7. The report mentions several instances in which the Co-operative Department has assisted the Department of Agriculture. In Dacca, Mymensingh and Kalinpong co-operative societies supplied their members with improved seed and manure. The Department of Agriculture looks to that of co-operative societies for assistance in a scheme for the distribution and reproduction of *Indrasail* paddy seed on a large scale, and the Governor in Council attaches much importance to the development of this scheme.

8. No suit has yet been brought by a central society against any of its affiliated societies, but agricultural and non-agricultural societies brought several suits during the year. The Registrar reports that decrees are obtained easily, but owing to the legal uncertainty about the transferability of holdings execution of decrees is difficult. The Registrar complains of the difficulties of liquidation in the absence of special legislation for the enforcement of the liquidator's orders. The Governor in Council has not, however, yet been convinced that the application of the certificate procedure is required.

9. The accounts of almost all the societies were audited during the year. The staff maintained by central banks for inspection and supervision in accordance with the recommendation of the Committee on Co-operation is reported to be adequate. The Governor in Council is aware that with the steady advance of the Co-operative Department it has become difficult for the Registrar to cope with the work of supervision and audit without the aid of additional staff, and that expansion will not be practicable without more supervision. The number of inspectors has been increased from 10 to 17, but it has been decided to be necessary to give further relief to the supervising staff by the appointment of auditors to be paid by contributions from societies. The details of the scheme are under consideration.

10. The Governor in Council acknowledges with thanks the assistance rendered by officials and non-officials to whose efforts the steady progress of the co-operative movement in Bengal is greatly due. He also has much pleasure in again recording his appreciation of the efficient administration of the department by Rai Jamini Mohan Mitra Bahadur.

By order of the Governor in Council,

L BIRLEY,
Secy. to the Govt of Bengal

No 10088 Agri.

Copy with copy of the report, forwarded to the Appointment Department of this Government, for information, with reference to paragraph 10 of the Resolution

No. 10089 Agri

Copy forwarded to the Registrar of Co-operative Societies, Bengal, for information.

By order of the Governor in Council,

M A MOMEN,

Under-Secy to the Govt of Bengal

CALCUTTA,

The 18th December 1916.

REPORT. ON THE WORKING
OF THE
CO-OPERATIVE SOCIETIES IN BENGAL
FOR THE YEAR
1915-1916.



CALCUTTA :
BENGAL SECRETARIAT BOOK DEPÔT.
1916. •

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•
No 10-678 G

FROM RAI J M MITRA BAHADUR,
Registrar of Co-operative Societies, Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,
REVENUE DEPARTMENT. •

•
Dated Calcutta, the 13th November 1916

SIR,

I HAVE the honour to submit the Report on the working of the Co-operative Societies Act, II of 1912 in the Presidency of Bengal for the year ending 30th June 1916. The Report is nearly a month overdue. The failure of several societies to send in their statistics in proper time is the cause of the delay.

I have the honour to be,

SIR,

Your most obedient servant,

J M MITRA,
Registrar

CONTENTS.

	PAGES.
I —Administration and Tours	1—6
Officers and Tours	2 & 3
Staff	4, 5 & 6
II —Summary of General Progress	7
III —Working of Societies—	
(a) Central Societies	8
(b) Supervising Unions	9
(c) Agricultural Societies	10 & 11
Grain Banks	12
Supply Societies	13
Kheda Irrigation Society	14
(d) Non-Agricultural Societies	15
Stores	16
Dacca Co-operative Dairy and Bank, Limited	17
Fishermen's Societies	18
Weavers' Societies	19
(e) Cattle Insurance Societies	20
IV —Co-operation and Agriculture	21
V —Reserve Fund	22
VI —Disputes and Litigation	23
VII —Audit and Supervision	24
VIII —Miscellaneous	25
IX —Assistance of Officials and Non-officials	26

APPENDICES.

- 1 List of Non-officials
- 2 Statement A—Operations of Central Banks
- 3 Statement B—Operations of Agricultural Societies
- 4 Statement C—Operations of Non-Agricultural Societies
- 5 Statement D—Operations of Unions
- 6 Statement E—Operations of Insurance Societies
- 7 Statement G—Central Banks—Receipts and Disbursements
- 8 Statement H—Central Banks—Balance Sheet
- 9 Statement I—Central Banks—Profit and Loss Statement

REPORT ON THE WORKING
OF THE
CO-OPERATIVE SOCIETIES ACT, II OF 1912,
IN BENGAL.

I.—Administration and Tours.

The Report covers a period of one year ending 30th June 1916. The statistics appended to this report are in the new forms prescribed this year by the Government of India on the recommendation of the Committee on Co-operation.

2 **Officers.**—I held the post of the Registrar throughout the year and Maulvi Asaduzzaman continued to be my Personal Assistant.

3 **Tours.**—I was out on tour for 160 days. I inspected 22 central societies and attended the annual general meetings of the Nadia, Pabna, Taki and Madanpur central banks. I inspected about 100 primary societies. About the beginning of the year I paid a visit to Brahmanbaria to inquire into the effects of last year's floods on the societies in the subdivision, and later on I visited some of the societies in the interior. In December I visited Berhampore and Jangipur in company with Mr. Southwell, Deputy Director of Fisheries, to organise societies amongst the local fishermen. In February I attended a meeting of the Agricultural Officers at Dacca.

Maulvi Asaduzzaman was on tour for 182 days. Most of his touring was done in the district of Faridpur with the object of improving the working of the indifferent societies in the district and of ensuring a proper collection of their dues. He also made a general tour of inspection in the Chittagong Division and the district of Rangpur. In January last he visited the Baruli area in the district of Khulna.

4 **Government staff.**—At the end of last year the Government staff consisted of 10 officers who are at present styled Inspectors of Co-operative Societies. The staff was strengthened by the deputation of three Sub-Deputy Collectors as Inspectors at the beginning of the year as noticed in last year's Report. During the months of July to October five settlement kanungos were deputed to the department for audit work but as the experiment of employing such officers on audit work during the settlement recess, which so far as village societies are concerned practically coincides with the audit recess, did not prove a success, Government sanctioned the posts of four additional inspectors in April last. To these posts Babu Murahidhar Das, Babu Nanigopal Chaki, Maulvi Aboul Karim and Maulvi Abul Hayat were appointed. The number of Government officers at the close of the year was thus 17.

In last year's Report I explained fully the duties of inspectors. Each inspector is in charge of a definite area or circle as it is called. The principal duty of the inspectors is to carry out the statutory audit of the societies in their circles and the supervision of the audit of such societies as they cannot personally take up. As very few inspectors are able to complete the audit of the societies in their circles, a scheme for the appointment of auditors to be paid by a levy of contribution from the societies is under the consideration of Government. When such auditors are appointed the principal duty of the inspector will be the supervision of audit, whatever may be the form which such supervision will take. The inspectors are also responsible for the general working of the societies in their areas, and they assist the Registrar in controlling the movement. A system of quarterly inspection of central banks by inspectors has been prescribed for the purpose of assisting the directors and the secretaries in controlling their staff. The work of control, audit and supervision, as defined in paragraphs 90, 91, 98,

respectively, of the Report of the Committee on Co-operation overlaps to a large extent, supervision is in fact the better part of audit, and the experience which the inspectors gain of the inner working of the societies through audit or supervision of audit makes them more competent to improve the working of the societies and to assist the Registrar in controlling the movement. I therefore think that it would be a great mistake to confine their duties to mere super-audit as recommended by the Committee on Co-operation.

As an experimental measure, Government sanctioned this year my proposal for the creation of a post of Inspector of Weaving Societies. Babu Jatindra Krishna Ghose who was appointed to the post, joined his duties on the 25th October 1915. In addition to the organisation and supervision of weaving societies, I have found it necessary to employ him in organising societies amongst fishermen and in making inquiries into the possibilities of organising industrial societies. Industrial co-operation is likely to occupy a prominent place in the future programme of this department, and it will be necessary before long to appoint special officers for the different industries which will be taken up.

5 **Staff under the control of societies.**—The number of officers corresponding to the supervising staff recommended by the Committee on Co-operation was 54 at the end of the year of which 20 were paid by Government on the understanding that the central societies under which they work would take over the cost as soon as their income permitted them to do so. These officers work under the control of the different central banks and when paid by them the cost is met from their income and not by any levy on the societies. Their appointment is made with the sanction of the Registrar and they are licensed by him under section 17 (3) of the Co-operative Societies Act and their license is renewed annually. They are required to execute security bonds for good and honest conduct. These officers are at present styled local inspectors or inspecting clerks, it is proposed to designate them as supervisors as recommended by the Committee on Co-operation. Their principal duties are to inspect the societies periodically, to teach them book-keeping, to instruct the office-bearers and members in co-operative principles and to see that such principles are acted up to. The usual rate of pay is Rs 30— $\frac{1}{2}$ —50. Four are in the grade of Rs 50— $\frac{1}{2}$ —75, while a few are paid at the rate of Rs 20— $\frac{1}{2}$ —30.

There are four examiners working under the control of unions. They are called examiners to distinguish them from the staff under the control of the central societies.

6 **Office staff.**—There was no addition to the office staff which consisted of nine assistants, one tour clerk and one apprentice. An application was made for two additional assistants in April which, however, was not sanctioned before the close of the year.

II.—Summary of General Progress.

7 This year there is no great development in figures and numbers to be recorded. After the severe set-back which the movement received last year on account of the dislocation in business and the fall in the price of jute caused by the war it was considered desirable to adopt a policy of review and observation and to concentrate our energies on assisting societies in recovering the lost ground. The character of the year was by no means fortunate. Considerable damage was caused by floods to jute and paddy in parts of Eastern Bengal specially in the districts of Tippera, Mymensingh and in a portion of the district of Dacca. The winter paddy crop fared badly from excessive rainfall and flood in the districts of Jessore, Tippera and Noakhali, the outturn of the *rabi* crops was unsatisfactory owing to the absence of rainfall in the months of October and November and of timely shower in February. The condition of the agricultural population has also been greatly affected by a general rise in the price of the necessaries of life. In spite of the not very favourable conditions of the year, there has been a general improvement in the working of the movement and a gratifying recovery from the effects of the crisis which it had to face.

last year and for which it was absolutely unprepared. The experience of last year has, however, exercised a chastening influence on the movement, for it has enabled us to lay our hands on its weak points and its strength. The co-operative movement is now much stronger and sounder than before the difficulties created by the war.

The statement below gives a general summary of the progress during the year —

	SOCIETIES		MEMBERSHIP		WORKING CAPITAL	
	Last year	This year	Last year	This year	Last year	This year
					Rs	Rs
Central Banks	38	39	4,920	5,368	40,88,613	46,49,377
Agricultural	1,855§	2,067	85,559§	94,074	52,75,888†	56,94,370
Non-agricultural	91	125	16,498	22,214	15,82,026	21,04,826
Supervisional unions	8	12	139‡	177	4,523	
Total	1,992	2,243	1,07,116‡	121,833	1,09,51,050	1,24,48,573
This year's increase	.	251	.	14,717		14,97,523
Last year's increase		331	.	16,790		20,63,352

• Will not agree with the figures shown in last year's report for reasons stated in the foot-note of statement C enclosed of statement B
† Ditto ditto
‡ Excludes two individual members of Supervisional Unions shown last year
§ Excludes seven societies transferred to head 'Non agricultural'

The number of societies of all kinds has risen from 1,992 to 2,243, the membership from 107,116 to 121,833 and the working capital from Rs 1,09,51,050 to 1,24,48,573. It may be pointed out that on the 30th June 1912 the combined capital of all the societies was Rs 26,00,000 and that there has thus been an increase of about a crore of rupees in the working capital in the last four years.

Of the combined working capital Rs 12,37,744 represents loans from central and other societies. The net capital of the movement is Rs 82,10,829.

The rate of progress this year was less rapid than in the last four years. Throughout the year a policy of brake was consistently followed. The difficulty in adopting such a policy was indeed very great. The demand for societies continued to be as keen as before, and there is a distinct danger that any refusal to respond to a spontaneous demand for societies may in the end inflict lasting injury on the movement, but this year's policy of repression has not, I am glad to observe, done any harm to the movement.

The year's working furnishes striking testimony that the confidence of the public in the movement is steadily increasing. Offers of deposits flow in from all sides, the movement can now command more capital than it can profitably employ. Last year when the movement was faced with the financial stringency arising from the war it was not found necessary to offer higher rates of interest on deposits as was the case in some of the other provinces. This year the majority of the central banks have revised their rules relating to deposits with a view to securing long term money, this has not resulted in any withdrawals, on the other hand, the central banks now attract deposits at more favourable rates than before the war. The reason is not far to seek, the depositors know precisely how their money is employed and they are under no misapprehension as to the general use to which their money is put. I am aware that the confidence of the people cannot be regarded as a sure index that the movement is run on sound lines, but it goes a long way to show that the general working of the societies has the complete approval of the public. After all, the movement cannot make any progress without such confidence at its back, and there are abundant signs that it has been eminently successful in winning that confidence.

A very good beginning has been made this year in the establishment of co-operative societies amongst artisans and cottage workers in spite of the stress of high prices and slack trade. At the end of the year there were 17 societies amongst weavers, 7 societies amongst fishermen, and 7 societies amongst other non-agricultural classes.

In August last His Excellency Lord Carmichael paid a second visit to the village societies in the vicinity of Dacca and spent about two hours in going round the different societies, examining their books, and in talking to the people. During his stay at Krishnagar, His Excellency paid a visit to the Nadia Central Bank. He was presented with a report of the progress of the movement in the district. In his reply His Excellency made several suggestions for the improvement of the working of central banks, all of which are being gradually adopted throughout the Province. In the month of April His Excellency, with Her Excellency Lady Carmichael, attended a general meeting of the Kalimpong Central Bank to present a medal given by the bank to one of the chairmen of the village banks who did good work in connection with his society and as a member of the Board of Directors of the Central Bank. The keen interest taken by His Excellency has continued to be a great source of strength to the movement, while the various suggestions made by His Excellency from time to time have resulted in the introduction of more business-like methods into the working of the banks and in the general strengthening of the co-operative fabric of the Province.

The Hon'ble Mr. P. C. Lyon, Member of Council, showed his interest in the movement by paying a visit to the Nadia Central Bank during the year.

As foreshadowed in last year's report a vigorous policy has been pursued with regard to the closing of societies which showed no sign of progress. During the year 53 societies were closed and 34 were formally liquidated. The number of societies under liquidation at the close of the year was 49. Although in the majority of the cases subdivisional officers have been appointed liquidators, the progress made in liquidating the societies has been rather slow. Without legislative provision for the execution of the liquidator's orders in the same way as an order for the recovery of land revenue, liquidation will remain a tedious process, and the Registrar will continue to approach the question of liquidation with the same hesitation as was noticed and condemned by the Committee, but for which they found sufficient justification. Such a provision has been made in the Public Demands Recovery Act in Bihar and Orissa with excellent results. I would again plead for an early amendment of the law on the subject.

III.—Working of Societies.

(a) CENTRAL SOCIETIES.

8 The question of the inauguration of a provincial bank for Bengal came up for consideration again this year, and it was decided after mature deliberation that the proposal should, for the present, be kept in abeyance. In the first place, the time is hardly opportune for placing the scheme on the market, secondly, the difficulties which were experienced in financing the central banks at the early stage of their existence, which led me first to put forward the proposal in 1914, have disappeared. The majority of the central banks at present find no difficulty in raising their requirements locally. The question with regard to most of them is how to employ profitably their idle money during the slack season. There is scope for a small provincial bank, but although it has been found possible to start such banks on a small scale in Bankipore and Jubbulpore, to do so in Calcutta where it will have to face the competition of well-established joint stock banks, is a different question altogether. It is doubtful also whether a provincial bank on a small scale will be able to solve the problem of idle money in central banks. We must wait till the requirements of the local central banks outgrow the local sources of supply, and till we are in a position to face the Calcutta money market with a more solid combination of co-operative societies. The Committee on Co-operation have recommended that the fluid resource of the movement should be concentrated in the provincial bank. The fluid resource will undoubtedly be more effective if it is maintained at the apex of the movement, and in this way a provincial bank for Bengal will be very useful. Every central bank is now trying to build up a fluid resource, and I have no desire to embarrass the central banks by superimposing on them a higher organisation just when they are emerging from boyhood to adolescence and feeling all the strength of youth in them.

There have been two additions to the number of central banks this year, namely, those at Berhampore and Rangpur. On the other hand the Muksudpur Urban Bank, which was last year included in the list of central banks, as it had more than half of its working capital outstanding with the societies, has this year been excluded from the category and has been shown as a non-agricultural society. Its loan transactions with village societies have been taken over by the Gopalganj Central Bank.

The principles underlying the constitution of central banks have been exhaustively dealt with in previous reports and need not be repeated here. The Teota Bank, which is the only central bank of the capitalist type, still figures in the report and its disappearance is only a question of time. I think it will be possible to collect its dues and to close it finally within the next two years. The new banks formed this year are of the mixed type and consist of both individuals and societies. The number of the pure type of central banks consisting of societies only as members and managed by their representatives remains the same.

The working capital of the central banks has increased from Rs 40,88,000 to 46,00,000. The Netrakona, Bajitpur, Snajganj and Kurigram central banks have made little or no progress this year. In Netrakona there is a singular want of interest in the movement on the part of the people and a dearth of active workers which is most discouraging. It has been proposed to amalgamate the central bank there with the Mymensingh Central Bank. Bajitpur appears to be an unsuitable place for the headquarters of a central bank, and a proposal is under consideration to transfer the headquarters of the bank to Kishoreganj or to start a new bank there to take over its assets and liabilities. I have given the Snajganj Central Bank one year's time to justify its existence, and I trust that Mr. Gladding, the Subdivisional Officer, will be able to induce more vigour in its management. The Kurigram Central Bank has waked up considerably since the close of the year, and the Subdivisional Officer Babu Sumanta Kumar Das Gupta, to whom my special thanks are due, is doing his best to make the bank a success.

The Darjeeling Central Bank, which has its headquarters at Kurseong, is making slow but steady progress. There has been a reduction of capital in the Madaripur, Faridpur and Kalimpong central banks due to the fact that these banks are recalling loans from the societies which have been overfinanced, and also because of the fact that the members of the societies are paying up their loans to the societies which they originally took to repay their outside debts. The two new banks started this year have begun very well. The Berhampore Central Bank has taken up with energy the task of improving the working of the anæmic societies in the district and to a large extent has been successful. The Rangpur Central Bank seems to have a bright future before it. The Collector, Mr. J. N. Gupta, has been eminently successful in infecting others with his enthusiasm for all measures calculated to improve the condition of the people.

The paid-up share capital of the societies has increased from Rs 4,89,000 to 6,52,000. As I explained in last year's report a proportion of 1 to 10 between the paid-up share capital *plus* the reserve fund and the total liabilities is now insisted on. Excluding the amount allocated to the reserve fund out of the profits made this year, the paid-up share capital *plus* the reserve fund is a little over 19 per cent of the remaining liabilities. The proportion falls below the standard of 1 to 10 in the case of Pabna and Gopalganj central banks only. The Pabna Central Bank has this year raised its share capital from Rs 27,176 to 61,118 and the proportion between its share capital *plus* the reserve fund to the remaining liabilities is 9.2, whereas at the beginning of the year it stood at 4.7. The Pabna Central Bank expects to raise its share capital to the required figure by 31st December. I regret to state that the Gopalganj Central Bank is not making satisfactory progress in the matter. It has to face the opposition of the members of the local bar, who are all connected with the local loan office and who discourage the people by every means in their power to join the bank. The bank, however, expects to be able to increase its share capital by March next. Generally speaking, the position of the central banks with regard to the proportion between the share capital *plus* the reserve and their liabilities is very satisfactory.

The amount of deposit, including loans and drawings against cash credits, is Rs. 37,61,000 against Rs 33,69,000 last year. The drawings of the seven central banks which have cash credits with the Alliance Bank and the Bank of Bengal amounted at the close of the year to Rs 2,16,000 against a sanctioned credit of Rs 5,95,000. Taking the different central banks as a whole, current deposits from outside the movement amounted to Rs 2,94,747 and Rs 28,217 represented savings and current deposits held on behalf of the societies. Their holding in Government Papers on the 30th June was at face value of Rs. 23,000. They had in Post Office Savings Bank on the 30th June Rs 2,22,882, the cash in hand and outside bank on that date was Rs 96,518. Other investments of liquid nature outside the movement amounted to Rs 1,21,250, and the undrawn balance of cash credits which the Committee have recommended may be regarded as a fluid resource amounted to Rs 3,78,334. The total fluid resource at the end of the year was Rs 8,41,984. Allowing for a covering of two-thirds of the current and saving deposits held by the central banks, their total fluid resource against a total deposit of Rs 12,33,362 repayable during the next year was Rs 6,26,674. The deposits from outside the movement are spread over as follows —

			Rs
Deposits for not more than 3 months	..	..	1,06,033
Ditto repayable in 1916-17	...	..	11,27,329
Ditto ditto in 1917-18	..	...	10,59,087
Ditto ditto in 1918-19	.	..	2,16,176
Ditto ditto in subsequent years	...	..	7,58,894

The advice given by His Excellency Lord Carmichael in his speech on the occasion of the opening ceremony of the Seventh Provincial Conference that deposits should not be loaned out for periods longer than those for which they have been put in is now being generally followed, though several central banks still show a partiality for short term deposits on the ground that deposits in central banks are really good lying money, and that although they have been put in for short periods they are not meant to be withdrawn and that, therefore, there is no necessity of paying a higher rate of interest on long term deposits. Experience confirms this view, but at the same time we must remember that with the growth of transactions the public may make use of central banks for keeping their money for short periods and not merely for permanent investment of their money. It is therefore incumbent on us to see that the central banks maintain a proper co-relation between deposits and loans.

The proper housing of central banks continues to receive attention. The Pabna, Faridpur and Goalundo central banks have now buildings of their own. Buildings are under construction in the case of Barisal, Comilla and Brahmanbaria central banks, while necessary steps have been taken for the acquisition of suitable sites for the construction of office buildings for the Jamalpur, Gaibandha and Taki central banks.

During the year a sum of Rs 7,91,607 was collected towards principal from the debtor societies including central societies, against Rs 2,68,000 in the previous year. The following statement shows the total amount of loans outstanding at the end of the previous year and the amount advanced during the last three years and the percentage of repayment on these sums, together with the interest collected in each of the last three years —

YEAR	Loans outstanding at the beginning of the year	Loans granted during the year	Total	Amount collected during the year	Percentage of collections on loans outstanding at the end of the year plus those given out this year	Interest collected during the year
	Rs	Rs	Rs	Rs		Rs
1913-14	12,65,998	2,67,718	35,33,716	5,10,652	14.45	1,83,857
1914-15	31,01,490	9,46,880	40,48,370	2,68,041	6.62	2,63,777
1915-16	37,67,420	13,95,000	51,62,420	7,91,607	15.33	4,27,331

It will be seen that although at the beginning of the year Rs. 37,67,420 was outstanding against Rs. 31,01,490 of last year, Rs. 4,27,331 was collected during the year on account of interest against Rs. 2,63,777 during the previous year. At the close of last year there was a large amount of interest overdue, and the collection of arrear interest to a certain extent retarded the progress of the collection of principal. The primary societies invested this year Rs. 1,85,000 through the central banks in Post Office Savings Bank and in liquid securities out of their collections. This amount, if we had not decided on the separate investment of reserve fund, would have gone towards repayment of principal. Considering all these circumstances and the fact that the members of societies had to make payments on account of arrears and other dues I think collections have been very satisfactory. In Bengal a high ratio of repayments to the amount out on loans cannot be expected, as the bulk of the loans are given out for repayment of debts. The central banks have continued to show caution in giving out loans and in one or two cases the caution was carried to the extreme and I had personally to remonstrate with the directors for their failure to give out loans just when loans were needed. The problem of proper financing of village banks is by no means easy. In bad years societies are unable to pay up their dues. The central banks have to meet their obligations to the creditors, and they have to give out loans to solvent societies for meeting the emergent needs of the members. A sympathetic understanding of the difficulties of the agriculturists is necessary to enable the directors to solve the problem properly. The resources of the central banks have been so far sufficient to meet all the legitimate calls on them, and if there has been a failure in one or two instances the fault may be ascribed to a want of proper understanding of the system of agricultural finance.

Generally speaking, there has been a gratifying improvement in the working of the central banks, and the work of the directors has on the whole been satisfactory. As far as the directors are concerned the Registrar has to fight with two opposite tendencies. In some cases the directors have a tendency to leave everything in the hands of one or two men, while in other cases they are apt to interfere unnecessarily with the discretion of the executive staff of the bank. In my opinion the Board of Directors should be primarily an administrative and deliberative body and should ordinarily leave the details of executive work to a properly organised staff. It is for this reason that I am insisting on the appointment of whole-time paid secretaries in the case of those central banks the profits of which allow of such appointments being made. The following central banks have now whole-time paid secretaries —

Comilla, Faridpur, Goalundo, Pabna, Kalimping and Goalganj

The Madanpur Central Bank employs a whole-time paid assistant secretary on a salary of Rs. 50 per mensem.

SUPERVISING UNIONS.

9 The number of supervising unions has increased from 8 to 12. Of the 4 new unions shown in this year's report, one is the Udaypur Union started at the close of the previous year but which commenced transactions during this year. Three new unions were started towards the close of the year in Midnapore, but they did not commence transactions till the close of the year. As a measure of decentralisation of supervisory work and of developing a spirit of self-reliance amongst the societies, I propose to push on the formation of unions and to pay special attention this year towards this question. It must, however, be admitted that in Bengal, where our aim is to have a central bank in each subdivision, I do not expect a rapid growth of unions.

(c) AGRICULTURAL SOCIETIES.

10 There has been fewer registrations of new societies this year than in previous years for reasons already explained. The net addition to the number of agricultural credit societies is 210, the number having risen from 1,853 to 2,063. The membership has risen from 85,515 to 94,006, an increase of

about 10 per cent. as against an increase of 16 per cent last year; the combined working capital from Rs 52,74,969 to 56,93,521, an increase of about 8 per cent. The increase in the number of societies in the following districts is noticeable —

Burdwan from 3 to 13, Jessore from 34 to 52, Tippera from 199 to 228, Dinajpur from 6 to 19, Pabna from 183 to 211, Murshidabad from 19 to 69

In Khulna the number has gone down from 76 to 63 and in Faridpur from 370 to 359. The decrease is due in both cases to cancellation of bad societies. The following districts continue to be practically untapped —

				Number of societies	Increase over last year
Hooghly	.	...	.	7	2
Bankura	.	...	...	1	
Howrah	..	...	..	6	3
Chittagong Hill Tracts		...	...	5	.
Rajshahi	...	.	.	3	2
Jalpaiguri	..	.	.	8	.
Malda	..	...	...	1	

It has not yet been found possible to pay any special attention to Hooghly. Unless we can spare the staff for propagandist work I doubt whether there will be any voluntary applications for societies from the district. The Bankura district had to be left severely alone on account of the scarcity. In Howrah we have now two honorary organisers, Babu Naba Gopal Bose and Babu Ekham Singh. I expect that there will be some progress this year. I have not yet been able to visit the Chittagong Hill Tracts and to find out on what lines it will be possible to organise the movement in the area in view of the backward condition of the people. The district of Rajshahi has received some attention towards the close of the year and I expect that before long it will have a central bank and several promising societies. The Directors of the Jalpaiguri Town Bank are anxious to convert it into a central bank and to take up the development of the movement in the district, but I am not sure how far such a course will be desirable. At any rate, I expect that it will be possible to take up the district next year. Mr Lindsay, Collector of Malda, is taking a keen interest in the movement, and after the end of the year he has been able to get some local people to take up the work and to organise several societies. Babu Kali Prasanna Saha has just been appointed honorary organiser and both Mr Lindsay and I expect much assistance from him.

Of the 2,067 societies 1,860 are affiliated to the central banks, the average membership of the societies is 45.5 against 46.1 of last year. In the revised model bye-laws for rural societies which I have issued this year, a provision has been inserted restricting the membership of a society to 50 which cannot be exceeded without the previous sanction of the Registrar. The average capital of the societies has gone down from Rs 2,841 to 2,754. The following table shows the sources of the working capital of village societies —

	End of this year	End of last year
	Rs	Rs
1. Paid-up share capital	60,227 + 216	50,487 + 119
2. Deposits and loans from members	5,06,801	4,90,883
3. Deposits and loans from non-members	3,74,879	3,95,780
4. Deposits and loans from other societies	9,239 + 100	
5. Loans from Central Banks	40,22,581 + 500	37,82,704 + 800
6. Loans from Government	91,777	1,00,317
7. Reserve Fund ...	6,28,017 + 33	4,54,798
	<u>56,93,521 + 849</u> <u>= 56,94,370</u>	<u>52,74,969 + 919</u> <u>= 52,75,888</u>

I have nothing special to remark about the different sources of capital. With the disappearance of the abnormal conditions of last year, it is natural that share capital and members' deposits will show some increase. I regret, however, that more progress has not been made this year in this direction, but I fully sympathise with the members of village societies who passed through a severe crisis last year, and who had very little to spare after repaying their debts and meeting other obligations, for depositing in the societies. Compulsory deductions from loans are now discouraged, and the deposits that have been attracted represent genuine savings of the members. The scheme for encouraging deposits by the introduction of home safe boxes has not produced the desired results owing to the rise in the price of the necessaries of life and to last year's slump in jute.

11 During the year Rs 16,86,000 was issued as loans to members as against Rs 15,73,000 last year. Loans amounting to Rs 11,11,991 were repaid by members as against Rs 7,73,900 last year. At the end of the year Rs 19,78,046 was outstanding with the members, of which Rs 13,24,388 or 26.6 per cent was overdue. At the end of last year Rs 48,04,552 was outstanding from members, of which Rs 13,67,000 or 28.4 per cent was overdue. There has thus been an improvement in realisations, the percentage of overdue loans is, however, still heavy, but considering all the facts I am not at all disappointed with the results of this year's collections, as I have explained when reviewing collections by central banks.

In last year's report I dwelt at length on the different areas where the principles of co-operation had not been assimilated and the defects which were commonly found in societies. I am glad to report that there has been an improvement in all the areas, though such improvement is not perhaps so marked in the Bhairanga area in the district of Pabna and the Sadaipur area in the district of Fardpur. A good deal of spade work is, however, still necessary in all the areas to bring the societies to a state of co-operative efficiency. To undo the evils of a false start or insufficient supervision at the outset must necessarily take time specially as the present law on liquidation gives too much encouragement to peccant societies. I do not propose to comment again on the various defects and abuses which have been noticed in the working of the societies. There has been no relaxation of energy in dealing with these abuses and, as prevention is better than cure, proper steps have also been taken to ensure that such abuses may not creep in in the case of new societies. In the first place, a more careful and thorough organisation is insisted on. No society is registered unless a local inquiry has been made by a responsible person. The organiser has to certify that co-operative principles have been understood by the applicants. In new areas I always send my inspectors either to test the organisation or to go round with the organisers to assist them in organisation work and in areas where I am satisfied that organisation is, as a rule, done thoroughly, although I do not insist on inspection before registration, I try to have the societies inspected soon after they commence transactions. The first general meeting after registration is attended by an officer of the central banks or by the honorary organiser. I have drawn up special rules for the periodical inspection of societies by the central bank staff and continuous instruction in co-operative principles. The main principles of co-operation have been translated into vernacular and into different kinds of verse and have been very widely circulated amongst the societies. It must, however, be noted that there are certain faults and tendencies which are difficult to eradicate, for instance, the tendency on the part of the committee men to appropriate the bulk of loans, although steadily decreasing, asserts itself here and there in spite of strict supervision, and such a tendency is encouraged by the general apathy of the members and their failure to act up to the co-operative principles even where they do understand them. There are, however, a large number of societies which can render a proper account of themselves and which can bear comparison with similar institutions in other countries. The great majority of the societies are absolutely sound, and numerous instances can be quoted to show that the movement is exercising a powerful influence on village life in all its aspects. The movement has given rise to a consciousness of the

need of thrift in the minds of the peasants who are by nature extravagant and litigious.

12. **Grain Banks.**—There have been two additions to the number of grain banks, and both these two have been formed in the district of Midnapore in the Khelar area. The management of the two Dharma golas at Jayganj and Teota which were organised several years ago by Rai Parbat Sankar Chaudhuri, but which were registered last year under the Co-operative Societies Act at his special request, continues to be conducted on the old lines. The Teota Bank is an inefficient institution. Rai Parbat Sankar Chaudhuri has not been able to carry out his promise to reorganise the society. The Dharma Gola at Jayganj is undoubtedly doing good work, though its transactions this year show a loss of Rs. 20. Although there are difficulties connected with the management of grain banks, the possibility of this form of co-operation is better understood by the fact that the Jayganj Gola commenced work with 80 maunds of paddy about 20 years ago and it has now about 2,730 maunds loaned out to the members. The Bonasuria Grain Bank, in the district of Bankura, has not been able to turn over its capital this year owing to the failure of crops, but hitherto its repayments have always been punctual and the society has been doing useful work. I was greatly impressed with the working of the Pratappur Jautha Bank when I visited it during the cold weather. It granted 153 maunds of paddy as loans to its members which were repaid in full with interest at the rate of 10 seers per maund during the year. Its capital consists of deposits of paddy carrying interest at the rate of 5 seers per maund. The Dihl Benapur Jautha Dharma Gola in the Khelar area has also commenced work on the same lines and both these institutions are much appreciated by the people. The grain annexes in connection with the societies in the Manipur area in the district of Dacca, are doing well.

13. **Supply Societies.**—There are three supply societies now, the addition being the Madanpur Supply Society in the district of Murshidabad. The Khelar Supply Society is doing useful work in supplying the necessaries of life at a proper price. The society deals mostly in clothes, *ghee*, *dāl*, etc. I am sorry that the Rudraobra Society in the district of Mymensingh has not been so successful. It purchased rice at wholesale rates and retailed it to members. It also supplied potato seed to the members. The Madanpur Jautha Samiti has just commenced transactions and it is too early to pronounce any opinion on its future. It proposes to deal both in ordinary necessaries of life and agricultural requisites.

14. **Khelar Irrigation Society.**—Perhaps the most interesting experiment made during the year is the formation of the Khelar Irrigation Society. This irrigation society has its origin in the efforts made by Babu Gopal Chandra Ghose, a member of the Murakata Society, with the assistance of his co-members and some of the members of the Khelar Society to construct a bund across a stream to irrigate their paddy fields. The society has been formed for securing an equitable distribution of water from the bund and for keeping it in proper repair. Chaudhuri Gajendra Nath Satpathi, the local zamindar who has always taken the keenest interest in the co-operative movement, has made over the ownership of the stream to the society. The original cost of the construction of the bund, which was met by means of a loan taken by a few members of the Murakata Society jointly, will be paid off by the shares which the society will raise which will also levy a small water rate for meeting the cost of its repair and other incidental expenses.

(d) NON-AGRICULTURAL SOCIETIES.

15. The non-agricultural societies may be classified under the following heads —

(1) Credit—

- (a) Limited
- (b) Unlimited

(2) Purchase and purchase and sale.

(3) Production and sale—

- (a) Limited
- (b) Unlimited

(4) Other forms of co-operation The Bengal Young Men's Zamindari Co-operative Society Ltd, which forms a class by itself.

The number of credit societies with limited liability which by far forms the largest number of non-agricultural societies, has risen from 76 to 90, the membership from 15,644 to 21,029 and the working capital from Rs 15,67,000 to Rs 20,46,000. The strong point in the working of these non-agricultural societies continues to be their ability to finance themselves, but their weak points are want of corporate interest on the part of the members and unpunctuality in repayment. Loans repaid during the year by the members amounted to Rs 13,02,992 against Rs 9,78,627 last year. The percentage of repayments to loans outstanding at the beginning of the year *plus* loans granted during the year is 11.08 against a percentage of 11.1 last year. There has thus been a slight improvement in the recovery of loans, but the societies in the following districts have not been able to show any improvement as will appear from the heavy percentage of loans overdue shown against them.

Bankura 69.8, Dacca 42.3, Mymensingh, 40, Faridpur, 58.8, Chittagong Hill Tracts, 58.5, Rajshahi, 50, Jalpuguri 61.3, Pabna, 48.

Of the 6 unlimited liability societies 1 is a society amongst carpenters, 1 amongst oilmen, and there are 3 amongst shoe-makers and 1 amongst goals. The 2 shoe-makers' societies in the district of Birbhum which have been organised at the instance of the Subdivisional Officer by the Central Bank are very promising. Next year these two societies will figure as societies for production and sale, for they have already made a beginning in purchasing leather at wholesale rates and in retailing it to the members. There is nothing special about the other societies except that they have been formed amongst persons following particular professions, their working corresponds in every way with the working of village societies.

16 **Stores.**—In place of the two stores the Baruipur and Comilla Stores, both of which are now under liquidation, we have the Sara Co-operative Stores and the Dacca Farm Stores. The Dacca Farm Stores has been organised at the instance of Mr McLean, Deputy Director of Agriculture, to assist the labourers and other workers in the farm in obtaining a supply of necessaries at cheap rates. The labourers formerly obtained their supply from traders who charged them exorbitant rates. It appears to be doing well. The Sara Co-operative Stores is too young to be criticised with profit.

17 **Dacca Co-operative Dairy.**—The Dacca Co-operative Dairy was able to make a profit of Rs 2,291 during the year. The profit on account of the actual transactions with regard to the supply and distribution of milk amounted to Rs 400, after payment of an establishment charge of Rs 3,081. I believe there is scope for reduction in the cost of management. I am more than convinced that the most practical solution of the problem of milk-supply in large cities lies in the formation of distribution societies on the basis of the Dacca Co-operative Dairy. The Milk Supply Committee appointed last year by the Bombay Government to inquire into the supply of milk in all big cities have made a similar recommendation.

18 **Fishermen's Societies.**—There are now 7 societies amongst the fishermen, 2 of which have not yet commenced transactions. To the anxiety of Mr Southwell, Deputy Director of Fisheries to improve the fishing industry of the Province and to the assistance received from him these societies chiefly owe their origin. Mr Southwell has pointed out that in order to improve the condition of the fishermen and to cheapen the price of fish it will be necessary to organise societies not merely with the object of giving loans to the members but also with the object of taking direct leases of fishery rights as well as of making better arrangements for the disposal of the catches. The Guzirpur Haldai Society in Jungipur has taken the lease of a portion of the Bhagnathi Fishery and it has commenced exceedingly well. Mr Southwell and I are engaged in working out a scheme for the disposal of the catches of fishermen's societies in Calcutta.

19 **Weavers' Societies.**—Satisfactory progress has also been made in the establishment of weavers' societies, the number of which has risen from 5 to 17 of which 4 have not yet commenced transactions. Steps have been taken to supply them with raw materials at wholesale rates with the object of retailing them to the members. In the case of those societies of which the finished products do not command any local market arrangements are being made for their sale in Calcutta. A few societies have made a beginning in collecting the finished products of the members. The Panchgachia Society in the district of Birbhum sent a consignment of its articles to Calcutta which was sold at a profit. The members of the Gopalnagar Blanket Weavers' Society were able to sell their blankets at the Ramkhela *mēla* at a great advantage. There are difficulties in the way of organising the sale of products on a proper basis, and in many places the local cloth dealers are doing their best to frustrate our object. In the case of one society a local silk dealer actually followed a member who was taking the products of the society to Calcutta and there attempted to undersell the society even at a loss. A proposal is under my consideration for organising a central stores in Calcutta, but it will take time to give effect to the scheme. The weavers as a class are illiterate and the account-keeping in such societies has given rise to difficulties. But such difficulties can be overcome, and I have every reason to hope that the beginning made this year will lead to a proper expansion of the movement amongst the weavers.

The society started in Lakhikole in the Goalundo subdivision for the manufacture of sugar has continued to do good work. During the year 719 maunds of sugar was manufactured by the members and the actual profit made by them was about Rs. 1,000. The success of the society has led to the formation of another society in its neighbourhood.

The Bengal Young Men's Zamindari Urban Society has not been able to secure new lands nor has it been able to find scope for any other kind of activity. Its business is confined to the management of the lands which have been leased out by Government to the society in the Sunderbuns and a small portion of land leased out by Sir Daniel Hamilton at Gosava.

(e) CATTLE INSURANCE SOCIETY.

20 After repeated efforts Babu Sush Chandra Ghose has been able to give the Cattle Insurance Society, which he organised with the assistance of Babu Ambica Charan Dutta, a start towards the close of the year. The total amount of risk insured is Rs. 130, but the amount of premia collected is Rs. 3 only. I am still doubtful whether the society will be a success and I find that the members are not willing to take any special care of their animals, as strong cattle is not a necessity in Bengal, and then cattle do not cost them much. I am, however, willing to give the scheme every trial. We are awaiting the collection of statistics about the mortality of cattle by the Settlement Department before introducing the scheme in areas which are more promising than the subdivision of Basirhat.

IV.—Co-operation and Agriculture.

21 The co-operative movement is now playing a recognised part in the development of agriculture in the Province. Through the village banks in the immediate neighbourhood of the Dacca Fair the members purchased this year about 500 maunds of bonemeal. In the Raipura thana the local co-operative societies were the means of supplying 2,000 maunds of suitable potato seed to their members. A cattle and potato show was held at Manipur near the office of the Co-operative Bank on the 29th March 1916 in which the members of milk societies in the Manipur area exhibited their cattle, and the members of societies in Ramnagar, Kaliganj and Ghorasal areas, who had taken advances of potato seed from the Agricultural Department, exhibited their potatoes. Prizes were awarded to the cattle owners and potato growers according to the quality of their respective exhibits. Arrangements were also made for veterinary instruction, and some common medicines for cattle diseases were

exhibited and explained by the local veterinary assistant. To interest the members of co-operative societies in the Dacca district and the Kalimpong area in improved methods of agriculture visits by their representatives to the Dacca and Kalimpong Farms, respectively, were arranged with excellent results. In Kalimpong the demand for selected maize seed was so great that the farm was unable to meet it. In Rampurhat the members of a co-operative society were induced to try bonemeal manure although there was no previous demonstration of its use in the area, and it has been reported that they were quite satisfied with the results. In the Taki area, the local agricultural officer, with the help of the Circle Inspector, was able to induce members to try as a manure bonemeal for which there was a rooted dislike. In the district of Bakarganj the societies were successful in creating a demand for the cultivation of potato. It has been reported by the Circle Inspector that the yield was quite good in some places, while in other places, the outturn was poor owing to want of timely supply of seed. The members of several societies in the district of Mymensingh obtained their supplies of bonemeal and improved ploughs and potato seed through their societies. A scheme has been taken in hand for the propagation of Dacca No. 1—Mr. Hector's *indrasari* paddy—through the co-operative societies. The expert officers of Dacca Farm have been very successful in making use of the co-operative societies for the introduction of improved agriculture. There is now a better understanding between the officers of the two departments and in next year's report it will I think be possible to report further developments.

V.—Reserve Fund.

22 The following table shows the reserve funds of the three kinds of societies as compared with those at the end of the previous year —

	At the beginning of the year	At the end of the year
	Rs	Rs
Central Banks	75,072	1,11,901
Non-agricultural Societies	61,693	91,976
Agricultural Societies	4,54,798	6,28,050

The latter excludes appropriations made from this year's profits. During the year the central banks made a net profit of Rs. 1,08,538, non-agricultural societies Rs. 1,03,961 and agricultural societies Rs. 1,92,498.

The primary societies have separately invested Rs. 1,85,344 through the central societies out of the collections made during the year in the Post Office Savings Bank and in liquid securities. Within the next two or three years it will be possible to collect the whole of the reserve funds of these societies and to invest them separately. Our aim is to form out of the separately invested reserve funds of the societies a cash reserve or fluid resource for the movement. The Committee on Co-operation have prescribed a very severe standard for fluid resource, and if central banks with small working capital are compelled to keep idle a portion of their share capital or deposit money as fluid resource I doubt very much whether they will be able to pay any dividend or to build up a reserve fund of their own. But there is no reason why we should not try to build up a fluid resource by investing the reserve fund separately. That seems to me to be the most economical way of building up a fluid resource, and sentimental considerations of ultimate financial independence of primary societies ought not to influence our decision in this respect. If instead of attempting a central bank in each subdivision, we had one for the whole of the Province as in Burma, it would have been possible to provide it with a fluid resource according to the standard laid down. The Committee on Co-operation have approved of the policy of having a central bank for each administrative division, though in the case of Burma they are of opinion that the existing arrangement is satisfactory. It should also be considered that the bulk of the capital of the local central banks comes from local sources and that the formation of a central bank in each subdivision has made it possible for us to tap

local deposits which would not have been the case otherwise. So far as one can judge from the annual reports of Burma the movement there has made no attempt to attract local deposits. The Committee have expressly pointed out that the local depositors are not liable to panics in the same way as outside depositors, and I do not think there is anything in the present position of the movement with regard to fluid resource which need cause any anxiety.

VI.—Disputes and Litigation.

23 During the year seven disputes were referred to me for decision. I may here be permitted to point out that we do not follow the doubtful procedure adopted in other provinces of treating undisputed cases of arrears as "disputes" within the meaning of the Act, in order to enable the Registrar to pass orders having the force of a decree of the civil court. The Committee on Co-operation state that so far as the decision of disputed cases of arrears is concerned the powers given in the Co-operative Societies Act are sufficient, but a disputed case of arrears is a different thing from a case of arrears in which the defaulters admit the claim but do not pay up. We have thought it right to adhere to a correct interpretation of law on the subject and we therefore do not grudge the other provinces their speedier method of dealing with defaulters.

No suit has as yet been brought by a central bank against any of its affiliated societies. Both the agricultural and non-agricultural societies brought several suits during the year. Only one case was disputed, namely, the case brought by the Surupi Society in Fandjur against Obedar Rahaman, a member of the society. The defendant contended that he had paid up his dues, and in support of his statement he produced his loan pass-book with forged entries. Ultimately he did not proceed with the plea and the Court gave a decree in favour of the society. As I noted in last year's report decrees are obtained without difficulty, but the law with regard to the transfer of occupancy rights makes it difficult for the societies to execute decrees. During the year there were several cases of prosecution for embezzlement of cash balances. Some of the cases were withdrawn on the chairman paying up then dues and others ended in conviction. In Pabna the chairman of a society was prosecuted for submitting a false report that there was a burglary in his house resulting in the loss of the society's cash balance. He was sentenced to six weeks' imprisonment and to a fine of Rs 100. In the Taki area two secretaries were prosecuted for misappropriation of cash balances and forgery, one of them was sentenced to three years and the other to two years' imprisonment.

In one or two areas a new source of danger to the co-operative movement has arisen in the tendency on the part of the defaulters to take shelter under the Insolvency Law. The existing law, I am afraid, gives too much encouragement to the borrowers to file petitions for insolvency. Greater care in the admission of members may remedy the evil, and I am not yet in a position to say whether any special measure will be necessary to protect the societies from this danger.

VII.—Audit and Supervision.

24 The audit of all the societies which were due for audit during the year has been completed with the exception of three primary societies. In one case the house of the secretary was burnt down with the books and they could not be reconstructed before the close of the year. In the other two cases, the books were in the custody of the police and were not available for audit. In a few cases I had to take the assistance of the Central Bank staff to complete the audit under orders of Government and I had also to make several temporary appointments. I hope the scheme of the appointment of auditors to be paid by a levy of contributions from the societies which is under consideration of Government will soon be introduced.

The responsibility for inspection or supervision rests in Bengal with the central banks. The practice is in accord with the recommendations of the Committee on the subject. I have drawn up detailed rules for the inspection of societies by the central banks twice a year. On the whole, the staff maintained by the central banks is at present sufficient for the general supervision of societies, but two or three central banks have failed to keep an efficient control over the working of the staff.

VIII.—Miscellaneous.

25 For financial reasons it was decided not to hold any Session of the Provincial Conference this year. This was a great disappointment to the co-operators of the Province, but they cheerfully submitted to the decision of the Government.

The Co-operative Journal made its appearance regularly during the year. It appears to have been much appreciated by the co-operative public of the Province. The total cost to Government during the year was Rs 1,469-7-4, of which Rs 736-5-10 was recovered from subscriptions and advertisements.

To Professor Panchanandas Mukharjee of the Presidency College I owe a deep debt of gratitude for the very able manner in which he assisted me in editing the Journal.

IX.—Assistance of Officials and Non-officials.

26 Public interest in the movement is undoubtedly growing, and at the same time, to avoid any misconception, I would like to point out that while people are anxious to invest their money in the movement and to act as central bank directors, the number of active workers who are willing to spend their time to go about the villages in organising societies and in inspecting them is still small and can be counted on the fingers of one hand. I am free to confess that at one time I thought that I would be overwhelmed with non-official assistance. I am, as a matter of fact, overwhelmed with offers of help but not the kind of help which the movement most requires. It is an ungracious act to criticise the labours of those who are working for nothing, but at the same time it is necessary to remember that very few non-officials have the inclination to work continuously for a movement which makes a great demand on their mental and physical energy. It is easy enough to work at headquarters as a director or to invest money in co-operative societies, but to go about the villages trying continuously to impress on ignorant villagers the principles of co-operation, to reiterate the same thing over and over again, and to be always patient and sympathetic with them is another matter. The movement will be all the better if it can do without both official and non-official assistance, and our aim now is to make it less dependent on extraneous help and more on work paid for and controlled by it. Be that as it may, the work of several non-officials has been of special value to the movement, and without their assistance no progress would have been possible and I wish to emphasise the debt of gratitude that is due to them. I enclose a list of non-officials who have rendered special assistance to the movement this year.

It is a source of great satisfaction to place on record my appreciation of the increasing interest taken by the District officers and Subdivisional officers in the movement. My acknowledgments are specially due to the following District officers —

Mr. S. C. Mukherjee
 „ J. T. Rankin
 „ J. N. Gupta.
 „ S. G. Hart

Mr. W. A. Marr.
 „ W. D. R. Prentice.
 „ G. S. Dutt
 „ J. H. Lindsay.

Mr. Hart, the Collector of Dacca, made a tour of inspection round the societies in the Ramnagar area just after the floods of August had damaged the crops in some villages. His visit was most opportune. He encouraged

every society to pay up to the limit of its ability and fixed the amount of extra loans which societies should get on payment of their dues. Mr. Prèntice, Collector of Murshidabad, made a tour of inspection of the societies which resulted in a great improvement in their working

My thanks are also due to the following officers —

- Babu Susil Kumar Ganguli, Subdivisional Officer, Kalna
- Mr. J. M. Pringle, Subdivisional Officer, Brahmanbaria
- „ R. F. Lodge, Subdivisional Officer, Madaripur.
- „ H. R. Wilkinson, Subdivisional Officer, Kalimpong.
- Babu Jogesh Chandra Dutta, Subdivisional Officer, Gaibandha
- „ Jitendra Nath Sarkar, Subdivisional Officer, Gopalganj
- „ Naba Gopal Chaki, Subdivisional Officer, Faridpur Sadar
- Maulvi A. M. H. Hye, Subdivisional Officer, Satkhira
- Babu Srimanta Kumar Das Gupta, Subdivisional Officer, Kurigram
- „ Amal Krishna Mukherjee, Subdivisional Officer, Jangipur
- Maulvi Afzalur Rahaman, Subdivisional Officer, Feni
- Babu Tarak Chandra Ray, Subdivisional Officer, Rampurhat.
- Khan Sahib Kamaruddin Ahmed, Colonization Officer, Barisal
- Maulvi Abu Muhammad Mazaffur, Subdivisional Officer, Balurghat
- Babu Amulya Kumari Gupta, Sub-Registrar, Paikgacha.
- „ Kul Pahadur Pradhan, Manager, Government Estates, Kalimpong
- Mr. P. T. Russell, Government Cinchona Plantation, Mungpoo
- Babu Srish Chandra Ghose, Sub-Registrar, Hasnabad
- „ Upendra Lal Pakrashi, Sub-Registrar, Gopālpur
- Khan Sahib Kazi Zahirul Huq, Head Master, Dacca Madrassa.
- Mr. E. E. Sharp, Teacher, Victoria School, Kuiseong
- Rai Sahib Abinash Chandra Bose, Sub-Registrar, Pingla
- Babu Saurindra Mohan Roy Chaudhury, Sub-Registrar, Bongong

I would specially like to bring to the notice of Government the good work which Maulvi A. M. Hye has done as liquidator of some of the difficult societies in the Rajshahi area

I have to record my appreciation of the work of the Circle Inspectors. My assistant, Maulvi Asaduzzuman, has done good work in Faridpur and has rendered me much useful assistance

In conclusion, I may be permitted to express my indebtedness to Mr. Gourlay for much valuable help and guidance. In all difficult matters I have not hesitated to consult him and he has freely placed his advice and his mature judgment at my disposal

J. M. MITRA,

Registrar, Co-operative Societies Bengal

LIST OF NON-OFFICIALS.

BIRBHUM.

1. Babu Kamala Prasanna Roy

MIDNAPORE

- 1 Rai Chaudhuri Krishna Chandra Das Praharaj Bahadur
- 2 Babu Manmatha Nath Bose
- 3 „ Shailaja Charan Nanda.
- 4 Chaudhuri Gajendra Nath Satpathi
- 5 Babu Ashutosh Ghose
- 6 Chaudhuri Debendra Nandan Das Mahapatra (of Panchetgarh).

HOWRAH

1. Babu Naba Gopal Bose
- 2 „ Ekkam Singha Roy

24-PARGANAS

- 1 Ray Satyendra Nath Chaudhuri
- 2 Babu Prafulla Chandra Ghose

NADIA

- 1 Babu Indu Bhusan Bhaduri
- 2 „ Gunendra Nath Pal Chaudhuri

MURSHIDABAD

- 1 Babu Nitya Charan Nag
- 2 „ Indra Chandra Mukherji
- 3 „ Nil Kanta Sen

JESSORE

- 1 Babu Kiran Chandra Bose.
- 2 The Rev J Reid
- 3 Rai Jadu Nath Mazumdar Bahadur
- 4 Bibu Jogendra Nath Bose

KHULNA.

- 1 Babu Jyotish Chandra Bose
- 2 Rai Sahib Nolini Kanta Roy Chaudhuri

DACCA

- 1 Mr P K Bose, Bar-at-Law
- 2 Babu Hira Lal Das Gupta
- 3 „ Rajendra Kishore Ghose

MYMENSINGH

- 1 Babu Sarada Charan Ghose
- 2 „ Sashi Mohan De
- 3 „ Akshay Kumar Sen
- 4 „ Devendra Nath Sen
- 5 „ Jogendra Nath Majumdar
- 6 „ Gopal Chandra Bhattacharya

FARIDPUR.

- 1 Rai Sahib Akshay Kumar Mukherjee
- 2 Khan Sahib Abdul Gani
- 3 Maulvi Mukleswar Rahaman
- 4 „ Abdul Gaffur
- 5 „ Abdul Quader
- 6 Khan Sahib Khadem Hossain Khondkar.
7. Munshi Azahar Hossain ..

BAKARGANJ

- 1 Khan Bahadur Hemayetuddin Ahmed
- 2 Rai Mathura Nath Sen Bahadur
- 3 Chaudhury Muhammad Ismail Khan

CHITTAGONG

- 1 Babu Iswar Chandra Das Gupta

NOAKHALI

- 1 Maulvi Abdul Aziz

TIPPERA

- 1 Babu Nalin Kanta Banerji
- 2 Khan Sahib Abdul Rauff
- 3 Babu Mathura Nath Sen
- 4 „ Jogesh Chandra Sen Gupta
- 5 „ Barada Sundar Pal

JALPAIGURI

- 1 Kumar Jagadindra Nath Deb Raikut
- 2 Babu Upendra Nath Karmakar

RANGPUR

- 1 Rai S C Chatterjee Bahadur
- 2 Babu Satish Chandra Bhattacharya
- 3 Khan Sahib Abdul Majid

BOGRA

- 1 Maulvi Muhammad Ibrahim

PABNA

- 1 Babu Purna Chandra Chaudhury
- 2 „ Tarak Chandra Moina
- 3 „ Beni Madhab Chaudhury
- 4 „ Tara Govinda Chaudhury
- 5 Rai Sahib Pramatha Narayan Chaudhury.

MALDA.

- 1 Babu Kali Prasanna Saha

DARJEELING.

- 1 The Rev H C McColl
- 2 The Rev W R Sutherland
- 3 The Rev Dr J. A. Graham.
- 4 Babu Gambhir Das
- 5 Subadar Major, Jas Lal Rai

DINAJPUR.

1. Babu Bhabani Nath Kar.

APPENDICES.

LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM								MOST USUAL RATE OF INTEREST		
ors	Non members	20	Provincial or Central Banks	Government	Reserv Fund	Working Capital	Profit and loss for the year	Usual dividend paid on shares	On borrowings	On lendings
	19	20	21	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per cent	Per cent	Per cent
	4 600					16 133	+2,291		6½	9½
355	40		2,535		20	2,910	+ 87		6½	15½
1			873		28	938	+ 11		10	12½
154		200	878		18	894	+ 11		6½	12½
		1 276			97	1,372	+ 80		9½	15½
510	40	1,475	3 788		158	5,976	+ 99			
			885		47	632	+ 28		6½	15
7			1 600		4	1,604	+ 49		6½	12½
34		8,900	189		65	261	+ 1		6½	12½
		200			284	4,218	+ 121		9½	15
		700				204	- 11		10½	15
						707	- 16		10½	15
1	900					901	+ 21		6½	9½
24			1 215		10	1,256	+ 4		6½	12½
24			800			834	- 6		6½	12½
			970			981	- 5		9½	12½
125			400	600	484	1,579	+ 18		12½	18½
			125			130	4		6½	12½
			1,700			1,744	NM		6½	12½
			450			500	+ 5		6½	12½
15	900	4,800	7,449		600	817	14,019	177		
25	5 540	6,275	11,817		600	1 022	27,680	2 590		
35	3,183	12,000			600	531	32,404	74		
						6 231	11,674	2,349	6	6½
						6,231	11,674	2,349		
5	11					6,000	11,302	925	6	6½

STATEMENT D.

OPERATIONS OF UNIONS.

DISTRICT	Number of Unions	Number of Societies affiliated to Unions in column 2	Total number of individual Members in Societies affiliated.	Total working Capital of affiliated Societies	Expenditures in year	Percentage of column 6 on column 5 (one place of decimals)	Number of supervising staff maintained by Unions.
1	2	3	4	5	6	7	8
Faridpur—				Rs	Rs		
1 Nurpur Co-operative Union, Ltd	1	34	1,556	1,59,000	878	5	2
2 Talma Union Ltd	1	14	650	61,000	378	6	1
3 Greda Co-operative Union, Ltd	1	10	651	46,000	307	6	1
4 Char Janajat Union, Ltd	1	11	464	29,000	190	6	
5 Sadarpur Union, Ltd	1	11	598	46,000	274	5	
6 Benodpur Co-operative Union, Ltd	1	20	1,067	88,000	215	2	
7 Udaipur Co-operative Union, Ltd	1	11	519	37,000	115	3	
Total	7	111	5,475	4,66,000	2,357		4
Pabna—							
Santhia Co-operative Union Ltd	1	25	1,167	1,21,729	156	1	1
Tipperah—							
Dishna Co-operative Union, Ltd	1	15	492	30,217	73	2	1
Midnapur—							
Plinga Ustwabidhuak Union, Ltd	1	12	603	14,314	Not commenced work		
Mughlaia Union Ltd	1	10	1,782	26,746	Ditto		
Panchetgarh Union Ltd	1	4	162	2,535	Ditto		
Total	3	26	2,537	41,595			
Total Unions	12	177	9,671	8,61,541	2,586	3	6
Total previous year	8	139	6,798*	6,09,876*	2,216†	3	9

* Not available from last year's report. Figures have been compiled from office records.

* Not available from last year's report, figures have been compiled from other records.
† Figures shown in brackets are for liquidation and contingencies and stock bought.

STATEMENT E

OPERATIONS OF INSURANCE SOCIETIES (CLASS V).

CLASSIFICATION	Amount of risk insured	Premium collected	Supplementary contributions collected	NUMBER OF ANIMALS		Claims paid	Cost of management	Funds in hand at the end of year	Amount of risk reinsured	Amount of premium paid for reinsurance
				insured	L s					
1	2	3	4	5	6	7	8	9	10	11
A—CATTLE INSURANCE	Rs.	Rs.						Rs.	Rs.	
I—AGRICULTURAL					•					
24 Parganas—Jalalpur Saldpur Cattle Insurance Society, Ltd	130	3		•				15	130	
Total	130	3		•				15	130	
Total previous year						•				

DISBURSEMENTS

LOANS TO			EXPENSES						Other items	Closing balance	Grand total disbursements including closing balance (Columns 17 to 24, 30, 31 and 32)
Individual members.	Provincial and Central Banks	Societies	Interest paid on loans and deposits	Dividend and bonus paid	Stock bought	Establishment and contingencies	Other items	Total expenditure (Columns 25 to 29).			
22	23	24	25	26	27	28	29	30	31	32	33
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		1 01,675	4,099	360	98	968	250	5,765	1,344	2,599	1,25,533
		30,835	6,828	1,799	..	828	..	9,464	19,127	36,209	1,10,212
		10,840	3,081	693	..	1,003	..	4,687	3,084	7,112	36,543
		9,335	4 695	1,508	..	881	..	7,084	7,352	2,449	41,118
		50,510	14,604	3,909	..	2,722	..	21,235	29,413	37,770	1,69,872
		20 620	8,680	938	36	1,165	120	10,909	37,435	3,077	93,912
		81,325	3,610	223	..	1,147	76	5,066	3,671	6,585	1,13 286
		30,225	1,826	453	..	641	189	3,109	77	3,743	54,004
		14,510	2,310	199	..	681	55	3,245	504	7,856	29,061
		29,650	1 323	208	95	169	34	1,844	..	2,255	40,761
		32,420	433	..	8	63	364	868	..	3,671	36,959
		62,070	1,771	208	103	282	398	2,712	..	5,026	77,720
		48,340	10,063	2,989	123	1 718	450	16,865	4 958	7,523	1,02 306
		..	209	632	..	..	55	806	..	195	2,291
		19,825	713	10	..	180	..	912	..	338	21,475
		67,665	11,907	4 671	123	1,907	805	18 173	4,988	8,056	1,26,072
		27,846	2,231	238	46	547	517	3,679	..	12,147	77,163
	5,000	43,179	7,940	1,341	36	4,337	967	14,621	25,000	19,632	1,94 123
		3,600	227	15	..	14	..	286	..	93	6,449
		32 232	1 684	493	291	874	323	3,670	..	5,077	61 761
		1 125	163	..	..	1	..	164	..	642	2,842
	5 000	1,17,942	12,245	2,187	373	5,773	1,812	22,290	25,000	37,568	3,42 829

DISBURSEMENTS

C.I.	LOANS TO		EXPENSES						Other items.	Closing balance	Grand total disbursements including closing balance. (Columns 17 to 24 20, 21 and 22)
	Provincial and Central Banks	Societies	Interest paid on loans and deposits	Dividend and bonus paid.	Stock bought.	Establishment and contingencies	Other items	Total expenditure (Columns 25 to 29)			
	23	24	25	26	27	28	29	30	31	32	33
Faridpur—											
1 Farid op	Rs	Rs.	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs	Rs	Rs.
2 Made op	..	17,300	18,780	7,885		4,828	1,792	25,280	24,028	9,498	3,72,361
3 (Gopa) op		14,880	26,878	9,072	368	5,811	687	43,656	11,623	1,178	3,39,844
4 (Gopa) op	...	1,00,754	11,847	248	781	2,428	281	16,180	1,200	2,133	1,26,717
		24,880	6,821	1,817	225	1,071	4,295	14,289	1,200	15,559	1,17,075
		1,97,654	64,326	20,022	824	15,128	7,003	1,07,303	28,051	26,168	8,45,997
Bakarganj—											
Bak op		1,14,078	4,393	2,959	82	1,401	281	9,388	.00	4,115	1,49,816
Chittagong—											
Chitt op		26,220	903	288	..	...	303	1,443	208	1,154	21,926
Noakhali—											
Feni op		28,284	2,179	1,033	26	303	126	4,678		4,519	57,429
Tippera—											
1. Comilla op		25,275	7,418	7,245	21	2,562	70	16,311	20,670	5,080	98,076
2. Brahmapara op		91,318	7,762	1,746	25	1,505	4,278	15,313	..	5,384	1,29,300
3. Chandpur op	10,000	20,525	2,620	805	101	405	76	3,907		1,628	51,078
	10,000	1,47,018	17,695	9,795	147	5,472	4,422	27,581	20,670	12,082	2,78,354
Rangpur—											
1. Gaibandha op		12,180	9,342	1,771	7	1,222	22	12,464	21,412	786	80,343
2. Kurigram op		2,200	1,278	44	..	306	75	1,708	248	2,003	7,254
3. Nilphama op		10,180	1,287				101	1,308	416	2,207	16,506
4. Rangpur op		5,900	...		22	208		240	15	6,047	12,302
	...	22,400	11,877	1,816	29	1,836	198	15,765	22,192	11,043	1,16,205
Bogra—											
Bogra op		40,700	1,490	308		478		2,273	669	9,176	32,488
Pabna—											
1 Pabna op		1,81,718	26,241	4,770	114	5,310	6,411	42,046	1,41,748	20,165	8,81,770
2. Ullahpara op		7,465	764	782		360	40	1,931		1,219	16,117
3. Sherpur op		1,000	816		26	118		450		2,872	5,221
		1,40,173	27,850	5,552	140	5,988	6,456	45,436	1,41,748	22,256	9,08,218
Dinajpur—											
Balug op		47,700				277	107	384	1,225	860	50,179
Darjeeling—											
1 Darjeel op		7,400				219		224		369	7,998
2 Kalim op		44,723	14,330	1,910	123	2,793	820	19,986	4,799	963	1,75,389
		22,128	14,280	1,910	123	2,012	823	20,210	4,719	1,322	1,86,282
Total	15,000	13,80,794	2,05,637	56,689	2,125	49,127	23,428	3,17,606	3,20,804	2,14,905	8,21,143

STATEMENT H.

STATE

CENTRAL BANKS—BALANCE

ASSETS								
CLASSIFICATION	Cash in hand and bank	Market value of investments	Loans due by members (Individuals)	Loans due by banks and societies	Interest accrued to the bank	Present value of stock in hand	Other items	Total
1	2	3	4	5	6	7	8	9
I	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
PROVINCIAL BANK								
Nil.								
II								
CENTRAL BANKS								
Birbhum—								
1 Rampurhat Central Union Bank, Limited	2,599	1,244		1,02,318	2,221	113		1,08,480
Midnapore—								
1 Midnapore Central Union Bank, Limited	28,209			1,00,866	1,402	31	18,989	1,41,497
2 Khar Baranpur Union, Limited	7,112	800		43,010	1,807	113	3,109	55,451
3 Bolahra Union Limited	2,449	2,380		63,577	896	31	8,145	77,377
Total	17,770	3,080		2,07,453	3,604	175	30,243	2,82,325
24 Parganas—								
1 24 Parganas Central Co-operative Bank, Limited	2,077	24,039		1,24,839	5,615	24	20	1,56,614
Nadia—								
Nadia Central Co-operative Bank Limited	6,585	2,096		99,762	2,143	187	411	1,11,164
Jessore—								
Jessore Central Co-operative Bank, Limited	6,743			53,781	1,364	162	126	64,166
Khulna—								
1 Baran Union and Central Bank Limited	7,866			43,519	1,417	271	504	53,567
Mumukshu—								
1 Bankpur Central Co-operative Bank Limited	2,255			41,697	1,459	90	19	45,520
2 Fenchampur Central Co-operative Bank Limited	3,671			30,802	582	7		35,042
Total	5,926			72,499	2,021	97	19	80,662
Dacca—								
1 Dacca Central Co-operative Bank Limited	7,823	5,992		1,54,106	15,244	167	3,909	2,16,131
2 Fata Central Co-operative Bank Limited	195			7,418	1,679			9,292
3 Bhimpur Central Co-operative Bank, Limited	334			24,794	1,022	36	61	26,251
Total	8,352	5,992		1,86,318	17,945	203	3,970	2,51,674
Mymensingh—								
1 Mymensingh Central Co-operative Bank Limited	12,112			64,916	3,348	213	411	81,063
2 Jamalpur Central Co-operative Bank Limited	19,635		1,518	1,53,707	12,942		16,838	2,04,686
3 Bakura Central Co-operative Bank Limited	93			9,425	992	3		10,413
4 Tangail Central Co-operative Bank Limited	5,077			70,677	3,442	316		79,512
5 Notrakona Central Co-operative Bank Limited	642			2,575	153	80		3,480
Total	37,559		1,518	3,01,202	20,364	612	17,379	3,70,153

MENT H.

SHEET.

LIABILITIES											Total	Profit + and loss —, (Column 14, Profit and Loss Statement)
Loans and deposits from non- members and from mem- bers in an individual capacity.	Loans and deposits from Provin- cial and Central Banks.	Loans and deposits from societies.	Loans from Govern- ment	Share capital paid up.	Interest due by the bank	Cost of man- agement due	Other Items.	Reserve Fund under section 33 of Act II of 1913	Other funds, e.g. building funds etc	Other undistrib- uted profits carried forward		
10	11	12	13	14	15	16	17	18	19	20	21	22
Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs
91 716		1,000		11,090	1,672	56	1,463	1,280			1,08,177	+ 318
99,889		1 708		22 860	1,922	86	19,855	2 400	1,003	457	1,49 180	+ 317
41,458		788	1,000	7,070	842	61	2,140	1,800			55,159	+ 392
18,159		38,753		9,680	953	61	7,344	2,000			76,930	+ 447
1,59 006		41,249	1,000	39,590	3,717	208	28,839	6,200	1,003	457	2,81,269	+ 1,086
1,11,450		2,752		14,360	2,723	159	12,239	9,225		579	1,53,787	+ 3,827
96,779		500		9,585	2,253	115	54	400	402		1,10,088	+ 1,076
45,260		56		16,325	671	65	264	227			62 876	+ 1,278
35,750		4 837	1,000	5,860	889	33	722	3,748	370		53,209	+ 358
35,919				7,226	966	42		95	171		44,439	+ 1,081
23,679		5		6,240	239		2,342				34,506	+ 537
59,598		5		15,466	1,225	42	2,342	95	171		78,944	+ 1,618
1,52,435		1,736		40,450	6,045	100	2,866	5,992	1,231	523	2,11,377	+ 4,754
600				5,670	94		1,396	1,418			9,178	+ 114
17,900		4,000		3 320	741	7	24	44		4	26,040	+ 311
1,70,935		5,736		49,440	6,880	107	4,286	7,454	1,231	526	2,46,595	+ 5,079
63,430		1 731		9,620	3,019	49	1 171	275	55		79,340	+ 1,723
1,17 975		14 646	1,500	18 340	7,940	157	26,588	8 000	7,474		2,02,630	+ 2,065
6,100		3,000		245	655		38	108			10,247	+ 166
58,751	5,000	10		9,205	3,774		2,193	750	679		79,862	+ 1,000
1,010	2,000			240	211		64				3,535	+ 45
2,47,366	7,000	19,377	1,500	37,760	14,600	206	30,064	9,132	8,208		3,75,094	+ 4,062

STATEMENT

CLASSIFICATION	ASSETS							
	Cash in hand and bank	Market value of investments	Loans due by members (Individuals)	Loans due by banks and societies	Interest accrued to the bank	Present value of stock in hand.	Other items	Total
1	2	3	4	5	6	7	8	9
Faridpur—								
1 Faridpur Central Co-operative Bank, Limited	9 498		7,589	8 45 582	24,882	210	21,388	4 09,129
2 Madaripur Central Co-operative Bank Limited	1,178	14,924	4,594	4,08,182	32,104	589	1,531	4 61 802
3 Gopalganj Central Co-operative Bank Limited	2 133	995		1,96,929	5 620	261	205	2 04,148
4 Gomtado Central Co-operative Bank, Limited	15 359	2,000		1,41,224	5,352	894	3,840	1 68 100
Total	28,168	17,919	12 183	10 90,827	68,238	1,884	26,964	12 45,183
Backerganj—								
Barisal Central Co-operative Bank, Limited	4 118	1 820		1,59,038	3,043	222	80	1 69,818
Chittagong—								
Chittagong Central Co-operative Bank, Limited	1,154			34 390	482		24	26 030
Naokhal—								
Feni Central Co-operative Bank Limited	4,519			77,008	2,972	72		84 569
Tipperah—								
1 Comilla Central Co-operative Bank Limited	5 060	14 391	645	1,61,308	10,690	266		1 96 360
2 Brahmanbaria Central Co-operative Bank Limited	5,384	3 000		1 89,445	8,516	52	1,003	2 07,400
3 Chandpur Central Co-operative Bank Limited	1 638			64 478	3,314	171	47	69 648
Total	12 082	21 391	645	4 16 231	22,520	489	1,050	4 73,408
Rangpur—								
1 Galtbandha Central Banking Union Limited	766	3,000		1,33,824		232	18,424	1 66 363
2 Kurigram Central Co-operative Bank Limited	2 003			18,510	1 182	42		21 787
3 Nilganga Central Co-operative Bank, Limited	2 207			18 475	284		51	21,021
4 Rangpur Central Co-operative Bank Limited	6 047			5 414	182	32	120	11,745
Total	11 043	3 000		1 76,223	10 585	306	18,599	2 19,766
Boyn—								
1 Bogra Central Co-operative Bank Limited	9 111	689		63 151	2,699	54	150	75,919
Pabna—								
1 Pabna Central Co-operative Bank Limited	20 165	9 900		7,70 813	33 807	1,337	1 87,354	9 73,276
2 Mithapara Central Co-operative Bank Limited	1 219			20 559	1,410			23,188
3 Moulvibazar Central Co-operative Bank Limited	3 872			3 720	141	26	20	7,782
Total	25 256	9 900		7 95,092	35,361	1,363	1,87,374	10 04,346
Dinajpur—								
1 Balinighat Central Co-operative Bank Limited	850			31 864	330			33,064
Darjeeling—								
1 Darjeeling Central Co-operative Banking Union Limited	369			8 780	240		10	9,419
2 Kalimpong Central Union Bank, Limited	963	2 861		2,29 484	7,577	737	1,070	2 42,692
Total	1 332	2,861		2 39 244	7 837	737	1,080	2 53,111
TOTAL CENTRAL BANKS	2,14,905	95,491	14,346	43,02,232	2,11,351	6,371	2,37,103	50,81,799

H—concluded.

LIABILITIES													Profit and loss— (Column 14 Profit and Loss Statement)
Loans and deposits from non-members and from members in an individual capacity	Loans and deposits from Provincial and Central Banks.	Loans and deposits from societies	Loans from Government	Share capital paid up	Interest due by the bank	Cost of management due	Other items	Reserve fund under section 33 of Act II of 1912	Other funds, e.g., building funds, etc.	Other undistributed profits carried forward	Total		
10	11	12	13	14	15	16	17	18	19	20	21	22	
2,70,079		2,311	600	73,555	9,488	481	17,411	16,070	4,383		8,94,189	+ 14,986	
2,55,828	10,000	434	1,500	46,540	12,480		9,226	15,000	1,941	2,534	4,51,498	+ 10,809	
1,84,778				12,465	2,884	275	911	995	710		2,08,018	+ 2,125	
1,31,136		191		25,575	4,111	159	1,940	2,000	1,900		1,66,319	+ 1,797	
9,41,831	10,000	2,936	2,100	1,58,125	29,938	915	23,488	27,905	8,114	2,534	19,14,986	+ 30,127	
1,19,867				28,480	4,974		27	1,400	128	267	1,65,320	+ 4,598	
27,800		800		6,235	467	20	483	62			35,567	+ 463	
67,121				11,105	1,246	21	1,903	650			82,046	+ 2,523	
1,04,708		1,647		53,635	3,270		12,625	8,723	44		1,84,682	+ 11,708	
1,69,959				26,945	4,696	163	129	1,008	96		2,02,991	+ 4,409	
54,463				11,000	1,835	11	64	260		10	67,743	+ 1,905	
3,20,130		1,647		91,580	9,801	174	12,818	10,086	140	10	4,55,386	+ 18,022	
1,16,679				16,095	4,367	147	21,782	3,000			1,62,070	+ 3,183	
17,500				3,244	592		40	49	67		21,492	+ 243	
17,960				2,545	205		7	47			20,764	+ 267	
8,500				2,910	69		20				11,650	+ 68	
1,60,629				24,794	5,233	147	22,070	3,098	67		2,15,996	+ 2,760	
49,156		16,000		7,255	1,839		787	184		83	75,221	+ 698	
8,21,925		2,061		61,418	24,851	978	12,108	15,000	12,180		9,50,486	+ 22,710	
13,788		117		6,815	311		129	600	455		22,210	+ 978	
4,750	2,000			835	221	12		49			7,867	+ 86	
8,40,468	2,000	2,178		69,068	25,383	900	12,232	15,649	12,608		9,80,568	+ 23,683	
21,200				9,568	1,111	19	390				22,288	+ 766	
2,350				6,715	36		56	52			9,208	+ 210	
1,83,507				20,596	5,289	202	6,481	9,015	1,578		2,26,728	+ 5,984	
1,85,687				37,811	5,325	202	6,507	9,067	1,578		2,45,947	+ 5,164	
37,61,196	19,000	98,773	5,600	6,52,907	1,19,847	3,579	1,60,898	1,11,901	34,014	5,546	49,73,261	+ 1,08,538	

STATEMENT

Central Banks—Profit

CLASSIFICATION	Profit brought forward from last year	PROFIT				
		Interest accrued	By sale of goods to members	By purchase and sale of members' products	Other items.	Total
1	2	3	4	5	6	7
I	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL BANK						
NII						
II						
CENTRAL BANKS						
Birbhum—						
1 Rampurhat Central Union Bank, Limited		6,724			498	7,222
Midnapore—						
1 Midnapore Central Co-operative Bank Limited	457	10,520			781	11,258
2 Khelari Balarampur Union, Limited		7,382			587	7,969
3 Belkhera Union, Limited		4,685			384	5,069
Total	457	22,887			1,652	24,569
24 Parganas—						
1 Taki Central Co-operative Bank, Limited	579	14,029			206	14,814
Nadia—						
1 Nadia Central Co-operative Bank, Limited		7,039			420	7,459
Jessore—						
1 Jessore Central Co-operative Bank, Limited		3,662			562	4,224
Khulna—						
1 Barali Union and Central Bank Limited		4,179			9	4,188
Murshidabad—						
1 Jungipur Central Co-operative Bank Limited		2,976			160	3,136
2 Berhampore Central Co-operative Bank Limited		1,324			272	1,596
Total		4,300			432	4,732
Dacca—						
1 Dacca Central Co-operative Bank, Limited	522	16,834			134	17,490
2 Tetra ditto ditto		884				884
3 Bikrampur ditto ditto	4	1,345			21	1,370
Total	526	19,063			155	19,744
Mymensingh—						
1 Mymensingh Central Co-operative Bank, Limited		5,538			55	5,593
2 Jamalpur Central Co-operative Bank, Limited		22,155			257	22,412
3 Rajshahi Central Co-operative Bank, Limited		800			14	814
4 Tangail Central Co-operative Bank, Limited		3,967			208	4,175
5 Netrakona Central Co-operative Bank, Limited		212			5	217
Total		32,672			529	33,201

I.

and Loss Statement.

Loss						Net profit + or loss — (Column 22 of Balance Sheet.)	Amount of column 7 actually received	Amount of column 13 actually disbursed
Interest due	Cost of management paid and due	Provision for bad and doubtful debts	Depreciation of stock and buildings	Other items	Total			
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,815	1,037		2	1 055	6,909	+213	4,504	4,224
6,571	908			2,455	10,084	+317	9,118	5,472
2 774	968			835	5,077	+292	3,803	3,829
5,485	903			1,111	7,502	+447	7,054	6,448
1 813	2 779			4 901	23,513	+1,056	19,775	15,799
2,467	1,270			1,671	11,408	+2,827	8,621	8,521
5,021	1,185		99	78	6,383	+1,076	4,806	2,828
2 109	675		26	136	2,946	+1,278	2,298	2,047
2 914	641			275	3,830	+358	2,771	2,684
1,809	172		10	64	2,055	+1 081	1,517	953
672	146			241	1,059	+ 527	782	579
2,481	318		10	305	3,114	+1,618	2 279	1,532
10 391	1,818		5		12,214	+4,754	1 725	6 070
715				55	770	+114		
1 056	99				1,155	+211	344	407
12 182	1,917		5	55	14 139	+5,079	2,069	6,477
2,274	569		27		3,870	+1 723	2,344	803
8 999	4,374			6,974	20,347	+2,065	9,423	5,277
627	14			7	648	+166		
3,124	860		41		4,025	+150	525	1,280
210	1		7	44	262	- 45	24	8
16 234	5,818		75	7 035	29,159	+4,059	12,226	7,328

STATEMENT

CLASSIFICATION.	Profit brought forward from last year	PROFIT.				Total
		Interest accrued	By sale of goods to members	By purchase and sale of members' products.	Other items.	
1	2	3	4	5	6	7
Faridpur—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Faridpur Central Co-operative Bank, Limited		39,141			831	39,972
2 Madaripur ditto	3,534	44,363			284	44,647
3 Gopalganj ditto		17,528			899	17,927
4 Goalundo ditto		13,655			33	13,688
Total	3,534	1,14,687			1,547	1,16,234
Bakarganj—						
1 Bakarganj Central Co-operative Bank Limited.	557	12,787			96	12,883
Chittagong—						
1 Chittagong Central Co-operative Bank Limited		2,151			94	2,245
Noakhali—						
1 Feni Central Co-operative Bank, Limited		6,510			242	6,752
Tippura—						
1 Comilla Central Co-operative Bank, Limited		23,478			232	23,710
2 Brahmanbaria Central Co-operative Bank, Limited		15,963			161	16,124
3 Bandipur Central Co-operative Bank, Limited	10	5,321			543	5,864
Total	10	44,762			936	45,698
Rangpur—						
1 Gaibandha Central Banking Union, Limited		13,734			77	13,811
2 Kurigram Central Co-operative Bank, Limited		1,631			28	1,659
3 Nilphamari Central Co-operative Bank, Limited		1,331			76	1,407
4 Rangpur Central Co-operative Bank, Limited		174			48	222
Total		16,870			229	17,099
Bogra—						
1 Bogra Central Co-operative Bank, Limited	83	3,704			89	3,797
Pabna—						
1 Pabna Central Co-operative Bank, Limited		80,714			431	81,145
2 Ullapara Central Co-operative Bank, Limited		1,869			41	1,908
3 Serajganj Central Co-operative Bank, Limited		369			56	425
Total		82,942			528	83,470
Dinajpur—						
1 Balurghat Central Co-operative Bank Limited		1,946			335	2,281
Darjeeling—						
1 Darjeeling Central Co-operative Banking Union, Limited		447			15	462
2. Kalimpong Central Union Bank, Limited		22,419			256	22,775
Total		22,866			271	23,137
Total Central Banks	5,544	4,24,787			3,974	4,33,761

I—concluded.

Loss.						Net profit + or loss— (Column 22 of Balance Sheet).	Amount of column 7 actually received.	Amount of column 18 actually disbursed
Interest due	Cost of management paid and due	Provision for bad and doubtful debts	Depreciation of stock and buildings	Other items.	Total			
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19,595	5,411				25,006	+14,966	14,279	15,061
26,527	5,781		20		34,328	+10,209	11,959	20,658
11,540	275		3	2,984	14,802	+3,125	11,907	8,686
7,450	1,159		10	3,272	11,891	+1,797	8,202	4,229
67,122	12,626		33	6,256	86,037	+20,197	46,447	48,914
6,864	1,401		16		8,265	+4,598	9,840	3,294
1,235	312		3	226	1,786	+463	1,727	1,060
3,728	323		11	157	4,229	+2,523	2,538	2,795
7,015	3,281		27	1,679	12,002	+11,708	12,787	7,026
10,060	1,649		6		11,715	+4,409	7,447	6,850
3,311	572			76	3,959	+1,905	2,006	2,112
20,386	5,302		33	1,755	27,676	+18,022	22,240	15,989
9,121	1,469		25	13	10,628	+3,183	4,829	6,114
1,117	93			204	1,414	+245	476	820
1,008				132	1,140	+267	1,042	803
69	88				157	+65	90	84
11,315	1,650		25	349	13	+1,710	6,437	7,825
2,554	465			50	3,099	+698	1,009	1,210
50,646	7,422		287		58,355	+22,790	46,907	32,238
565	360				925	+978	451	614
279	131				510	—85	225	275
51,590	7,913		287		59,790	+23,683	47,583	32,127
1,112	226			177	1,515	+766	1,821	207
26	216				252	+210	181	216
12,944	2,347		14	116	17,321	+5,954	15,841	12,099
12,886	4,002		14	116	18,073	+6,164	16,023	12,315
2,49,866	50,121		639	24,597	3,25,223	+1,08,538	2,16,113	1,79,146

